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The Solicitors' Journal

VOL. LXXVI. **Saturday, October 29, 1932** No. 44

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Current Topics.

The New Common Serjeant.

It is in accordance with the fitness of things that Mr. Holman Gregory, K.C., who has held the office of judge of the Mayor's and City of London Court since 1929, should succeed to the position of Common Serjeant which has been rendered vacant by the retirement of Sir Henry Fielding Dickens. It will be no easy task to fill the shoes of that distinguished judge, but we feel certain that his newly-appointed successor will bring to the discharge of his duties those qualities of patience, knowledge and readiness to take into account the errors of frail humanity which were so marked in Sir Henry Dickens, and secured for him the title of "the humane judge." Of Mr. Holman Gregory's professional qualifications for his new office there can be no question. Like many another who has risen high in the law, he started his career in the solicitor branch of the profession. Having served his articles in the office of Messrs. Latcham & Montague, of Bristol, he in due time commenced practice in that city, and continued to do so till 1896, when, having determined on joining the Bar, he became a pupil of the late Mr. A. J. Ashton, and in 1897 was called at the Middle Temple and joined the Western Circuit. Both as a junior and after he took silk in 1910, he was engaged in a large number of important cases in the conduct of which he showed marked ability. Two important recorderships on his circuit fell to him as a recognition of his professional standing and ability—that of Bath, which he held from 1916 to 1924, and that of Bristol, which he held from 1924 till his appointment in 1929 to the office which he now vacates on being called to go up higher. At one time his name was mentioned as a likely candidate for the High Court Bench, but just as it proved in the case of Sir Henry Dickens, the race is not always to the swift or the battle to the strong, so it has proved also in the case of the new Common Serjeant whose office, although it may not have the lustre of that which accompanies a member of the bench of the High Court, is nevertheless one of the prizes of the law. The appointment, formerly in the hands of the Common Council of the City of London, was, by the Local Government Act, 1888, transferred to the Crown, although the fixing of the salary and its payment continue in the City Corporation.

New Judge of the Mayor's and City of London Court.

It is announced that Mr. George Cecil Whiteley, K.C., has been appointed a judge of the Mayor's and City of London Court additional to the Recorder and Common Serjeant, and in the place of his Honour Judge Gregory, K.C. The new judge was born in 1875, and educated at Dulwich College and King's College, Cambridge. Called to the Bar by the Middle Temple in 1900, he took silk in 1921 and has been successively Recorder of Sandwich and of West Ham and Southend-on-Sea. In 1931 he was appointed Chairman of the County of London Sessions, and in that capacity made the following remarks relative to the utility of the grand jury system. Discharging a grand jury, he said: "I do not know whether you will agree with me that your time has been wasted . . . It does seem to me quite unnecessary that you ladies and gentlemen should be brought here to go over exactly the same ground in your room upstairs as that already done by the learned magistrates. That is the law at present, and I do not see any hope of it being changed." Probably grand juries will be a bone of contention until they are abolished. For our part, we should regret their disappearance for, while it is very seldom that the verdict, "No true Bill," is returned, they do provide a safeguard to the liberty of the subject which may prove to be of great importance in time to come.

The English Courts and Scottish Testators.

By the will of a recently deceased Peer, who therein declared himself a domiciled Scotsman, any attempt on the part of any of the beneficiaries to have the estate administered by the courts of England or any other country shall be the occasion and ground of a forfeiture of beneficial rights. This provision will no doubt remind elderly members of the profession of the great *Orr-Ewing* litigations in England and Scotland, which, if not quite resulting in the repeal of the Act of Union between the two kingdoms, led to something which might almost be described as forensic civil war in their courts. Mr. Orr-Ewing, the testator in the cases mentioned, was a man of considerable wealth, domiciled in Scotland. He died in 1878, having by his will left a share of a legacy and also of residue to an infant nephew domiciled in England. On behalf of this infant application was made in the English Chancery Division for an order for administration of the testator's estate, which, under the rules then in force, was in the ordinary case a matter of right. The executors and trustees of the will, all Scottish, resisted on the ground that similar proceedings had been taken in Scotland, where nearly all the other beneficiaries were domiciled, and the vast bulk of the estate was situate. Manisty, J., sitting for Kay, J., refused the application, but his decision was reversed by the Court of Appeal, reported *Re Orr-Ewing* (1882), 22 C.D. 456. This was confirmed H.L., reported as *Ewing* v. *Orr-Ewing* (1883), 9 A.C. 34. Part of the ground of the decision was that there were then no Scottish proceedings equally beneficial to the English infant. The Scottish trustees, however, set the law in motion in their native courts, which, outraged at this evidence of chains and slavery, interdicted the trustees of the will from obeying the order of the English court. The Scottish case also duly reached the House of Lords, *Ewing* v. *Orr-Ewing* (1885), 10 A.C. 453, the members of which had the delicate task of justifying their previous decision in the English case without disrupting the two kingdoms. Their manner of accomplishing it appears from the report, and the present harmony between the dwellers on each side of the Tweed is the evidence of their success. The deceased Peer and his advisers have clearly done their best to ensure that no such liberty shall be taken in the case of his estate, but, apart from the veto, the *Orr-Ewing Cases* have no doubt fully reminded English judges that *nemo me impune lacessit*, and Scottish estates are best left severely alone.

The Workmen's Compensation and Eye Injuries.

An interesting suggestion for the amendment of the Workmen's Compensation Acts is contained in a report on compensation for eye injuries, recently issued by the Council of British Ophthalmologists. It is proposed that workmen, in addition to the benefits at present allowed in respect of loss of earning power, should be granted a lump sum payment to compensate for permanent loss of function and/or disfigurement. It is argued in the report that there would be more claims settled, less litigation and therefore less demoralisation if this principle were adopted, particularly in respect of payments for the loss of an eye or a proportion of central vision or a part of the field of vision, and it is pointed out that the principle is already embodied in certain schemes operated by private firms in this country. The suggestion that loss of limb or function should be compensated by a lump sum as well as by payments to cover the period of incapacity is a radical one which is hardly likely to meet with much support. The true basis of the Workmen's Compensation Acts is the payment of compensation for loss of wages during incapacity. It is true, however, that the law of compensation to workmen for eye injuries is in a far from satisfactory state, and calls for remedial or at least declaratory legislation. The effect of decisions like *Hargreaves* v. *Haughhead Coal Co.* [1912] A.C. 319, seems to operate unfairly against the workman in cases where he has lost one eye owing to an accident in the course of his employment and subsequently loses the second eye by an accident totally unconnected with his employment. It was held in *Hargreaves' Case* that the subsequent total blindness was not due to the accident. Lord Atkin in *Birch Bros.* v. *Brown* [1931] A.C. 605, 622, said: "Many people have thought this a hard saying, and that the accident would be in such a case at least half the cause of the blindness. But if this decision fails to give to the workman the full relief which the Act intended him to have, the legislature alone can correct it." Cases such as this undoubtedly call for careful consideration by the legislature, but an introduction into the Workmen's Compensation Acts of a principle which is more appropriate to compensation for injuries arising out of negligence would, it is submitted, constitute a disastrous precedent.

The Domicil of a Deportee.

An Englishman now resident in the United States, who has ascertained that the Labour Department of that country is about to issue a deportation order against him, is reported to have urged its postponement until he can secure a Reno divorce against his present wife, in order to marry another woman. Assuming he is now domiciled in some State which recognise Reno divorces, and that there was no question of his deportation, an English Court would no doubt recognise such a divorce as a valid one according to his domicil, and so of course his re-marriage. The effect of deportation on domicil has been the subject of decisions not easily reconciled. In *Ex parte Donelly* (1915), W.L.D. 29, a South African case, a wife applied to sue her husband for restitution of conjugal rights or alternatively divorce. The man, originally an American, but later on domiciled in South Africa, had shortly before the proceedings been deported from the Union after a long term of imprisonment. On the ground that he was forbidden to return to it under severe penalty, Mason, J., held that he had lost or been deprived of his domicil of choice, and thus had reverted to that of origin—a decision of some hardship to the applicant. In *Veith* v. *Veith* (1929), 73 Sol. J. 235, a somewhat similar case, the respondent being an alien deported from England, Bateson, J., avoided that hardship, apparently on the grounds that the deportation order was revocable, and there was no evidence that the husband intended to change his domicil, his deportation being *in invitum*. The latter ruling would be the more convenient for divorce, but the less so in a case of probate, if the deportee were still unpardoned. The cases as to persons domiciled in one country and either exiled from it by a sentence of perpetual banishment or imprisoned for life in another are collected in Dicey's "Conflict of Laws," 5th ed., p. 124. On pure abstract reasoning, domicil implies permanent residence, and since no man can lawfully reside in a country which will not tolerate his presence permanently or otherwise, perhaps the reasoning in *Ex parte Donelly* may be preferred to that in *Veith* v. *Veith*. These cases may perhaps be compared with *Ogden* v. *Ogden* [1908] P. 46, on the one hand, and *Stathatos* v. *Stathatos* [1913] P. 46, and *De Montaign* v. *De Montaign* [1913] P. 154, on the other, in respect of divorce hardship.

Structural Alterations of Licensed Premises.

An evening newspaper has "pilloried" a decision of certain magistrates in convicting a local publican of having unlawfully made alterations in his licensed premises because he placed some shelves in his bar. The mere fact is stated, but it is to be presumed that the charge was under s. 71 of the Licensing (Consolidation) Act, 1910, which forbids any alteration in licensed premises giving increased facilities for drinking, or concealing any part of the premises used for drinking, or affecting communications, etc., without the consent of the licensing justices. This section, together with the enactment it superseded, namely, s. 11 (2) of the Licensing Act, 1902, has been the subject of various decisions, and in the fairly recent case of *R.* v. *Watford Licensing Justices* [1929] 1 K.B. 313, it has received a decidedly liberal construction, following *Bushell* v. *Hammond* [1904] 2 K.B. 563, a ruling on the allied provision, now s. 72 of the Consolidation Act, giving justices power to require structural alterations on renewal. Each of these cases, however, dealt only with the limiting of communication between the licensed premises and the street, the requirement in *R.* v. *Watford Licensing Justices* that a door some distance from the proposed alterations should be closed being upheld by the Divisional Court. Even given the wide construction to the section, it is somewhat difficult to understand how the shelves can be fitted into it. Presumably the object of them was that bottles or receptacles of various liquors should be placed thereon, so that the barman or barmaid could the more quickly comply with the customer's order. A man who gets his beer a few seconds more quickly than before may perhaps contrive to order and consume an extra half-pint just before closing time, but the difference in time would hardly exceed the personal equation of the individual serving the liquor. Possibly with shelves a larger number of customers could be supplied in a given time, but the same result could be obtained in various other ways, as by hiring more or smarter assistants. Were the case authoritative the report might be headed "If a public-house is inconvenient, it must be kept inconvenient, on pain of forfeiture of licence."

A Ratepayers' Grievance.

According to a newspaper report, a woman at Westcliff declined to pay the whole rate demanded from her on the ground that 10s. of it represented service done in emptying dust-bins. The local authority had in fact placed a legend on their dust-carts in the form of instruction or advice "Burn your refuse and save your rates," and she had followed it. No doubt if a large number of persons were to burn all their refuse and use or dispose of the ashes themselves, the authority's charge for disposing of it would be considerably lightened, and if all ratepayers did so it would disappear. The lady's example does not appear to have been generally followed, however, so she was called upon to pay for services which she neither used nor needed. There is, of course, nothing startlingly novel in such a situation, and hundreds of thousands of ratepayers must have contributed to the maintenance of public libraries which they have never used, and of which in fact many of them may have highly disapproved. On other grounds, thirty years ago there were a number of "conscientious objectors" to education rates—against whom, however, the law took its

usual course. Thus a ratepayer who burns his own rubbish has *primâ facie* no more right to decline to pay the rate due for the collection and disposal of the contents of dust-bins than has another who, as a father, educates his children at his own expense to decline to pay the education rate. In the above case, however, the lady appears to have construed the legend on the dust-cart as a holding out to her that if she did burn her refuse she would be exempt from the corresponding rate. If it is agreed that it is open to such an interpretation, she appears to have a legitimate grievance. Supposing, indeed, that the authority could have farmed out the collection of refuse to a private individual and he had been responsible for the legend, it is certainly arguable that it would have estopped him from demanding the rate in the circumstances. However, the local authority having no power to mitigate rates in favour of particular individuals able to pay them, the legend if so construed would have been *ultra vires*, and would not have bound them. Possibly some more elasticity in the law as to rates might be useful. For example, it may be cheaper hereafter to deal with wet refuse and ashes separately, and those ratepayers who devoted a tin for each might reasonably be charged less than their neighbours who declined to take the trouble to do so.

Traffic at Regulated Crossings.

SWIFT, J., made an important ruling in a case, *Hornblower* v. *Posner*, noted in *The Times*, 21st October. The policeman at a regulated crossing lowered his arm in the usual way to release vehicles proceeding from one of the roads forming the cross, and the defendant, starting on the signal, knocked down and injured the plaintiff, who was in fact proceeding across the road on foot when the signal was given. On being sued for damages, the defendant pleaded that he rightfully started in obedience to the constable's signal. SWIFT, J., held that the signal did not absolve him from the ordinary duty of care in avoiding other persons on the road, and awarded damages accordingly. He also criticised the policeman for giving the signal before the crossing was clear, but it may be regarded as doubtful whether a policeman can effectively observe both vehicles and pedestrians from four directions. Be that as it may, it is hardly possible for a pedestrian to use the streets of London or any large town without the experience of the plaintiff in this case of having traffic suddenly loosed upon him when in transit. Those who are wise start when the policeman's arm is up, keep their eyes fixed on it, and run for safety if it is lowered, with an eye also on the oncoming flood, lest some person in it may be no more careful and considerate than the defendant in the above case. The ruling may be interpreted in this way, that the policeman's signal of release is not a direction to go blindly forward, but is a licence to proceed subject to due care for the rights of pedestrians who may be on the road at the time of the signal. No doubt it would also cover the cross traffic if, as may frequently happen, the policeman gives the release before the last vehicles on the cross road are safely past the junction. The ruling is no doubt in accordance with the spirit of the road law, and should be noted by drivers who have hitherto watched the policeman's arm and that alone. Pedestrians will best continue to run for their own safety rather than be knocked down in maintaining their legal rights, as laid down in *Boss* v. *Litton* (1832), 3 C. & P. 407. This old case may be modified by the application of s. 45 (4) of the Road Traffic Act, 1930, to the Highway Code, but clause 47 of the Code clearly directs pedestrians to cross, i.e., to start crossing, when the appropriate line of traffic is held up. A pedestrian who does so therefore brings himself into *Boss* v. *Litton*, though one proceeding along (not across) a road where a footway is provided is presumably excluded from its scope by clause 8 of the Code. The repeated injunctions for care in the Code are perhaps necessary to educate the public as to the danger of the high speeds now permissible, but the professional must find them somewhat irritating in a document with legal force.

The Liability to Income Tax of the New Industry of Bulb Growing

And its possible Reactions on other forms of Agriculture.

[CONTRIBUTED.]

ON recent occasions the pages of some of our lighter newspapers have been embellished by photographs depicting the gathering of blooms in fields of flowering bulbs. These pictures usually have been taken in the district known as Spalding Marsh, in the County of Lincolnshire, where a flourishing industry is being established in the growth of those kinds of bulbs which hitherto have been supplied by Holland almost exclusively. This industry is one of those which should receive an encouraging fillip as a result of the recently imposed import duties on flowers from abroad, and the bulbs grown in the district of Spalding are being sent to nurserymen and florists throughout the country in anticipation of a demand for home-grown flowers. This new industry has not escaped the attention of the Inland Revenue, and the case of *Monro and Cobley* v. *Bailey* (*H.M. Inspector of Taxes*), reports of which appear on p. 761 of this issue, is indicative of the activity of the taxing authorities. This case makes it clear, however, that the Income Tax Acts are not always well adapted for the purpose of taxing a new industry. Farmers, as we all know, are charged to income tax on an assumed profit—which at the present time is measured by and limited to the amount of the rent or annual value of the land occupied. Nurserymen, and persons occupying market gardens, it may be assumed, hitherto have been charged on actual profits, under r. 8 of Sched. B, Income Tax Act, 1918; and the Inland Revenue were clearly of opinion that a special kind of crop, yielding more profit than the usual farm crops, should if possible be fitted into r. 8, rather than regarded as ordinary husbandry, when the assessment would have to be limited to the amount of rent or annual value of the land occupied. Rule 8 of Sched. B requires that "the profits arising from lands occupied as nurseries or gardens for the sale of the produce" shall be estimated according to the rules of Sched. D, which means that the occupiers of such lands are charged upon the profits of the preceding year in the same way as traders generally. In the case of *Monro and Cobley* v. *Bailey*, the total acreage was 204 acres, of which 60 acres only were growing bulbs. Moreover, ordinary methods of farming were adopted over the whole acreage and the bulbs were even cleaned by an "Edlington" potato riddle. The appellants indeed contended that the growing of flower bulbs was no different from growing potatoes.

In the King's Bench Division the Crown failed to establish that the 204 acres were a garden; but the judgment went further, and seemed to give a meaning to the term "garden for the sale of the produce" which, subject to a successful appeal by the Crown, left the market gardener in a happy state of expectation that for income tax purposes he would henceforth enjoy the limited liability of a farmer, unless indeed he so far forgot himself as to sell his produce on the ground.

The Crown did not fail to appreciate the far-reaching effect of this decision on the liability to tax on the occupation of land under special forms of cultivation. Fortified by the findings of fact by the commissioners the Crown appealed, and on 21st July the Court of Appeal reversed the decision of the King's Bench Division, delivered on 1st June, 1932. There is an impression that the Court of Appeal, in dealing with income tax cases, is less inclined than the King's Bench Division to set aside findings of fact by the district commissioners. In this case the judgments of the Master of the Rolls, and of Slesser and Romer, L.JJ., were unanimous that the court had no right to interfere with the conclusion of the commissioners that the 204 acres were "lands occupied as a garden for the sale of the produce."

In the Spalding area alone some hundreds of growers of bulbs in the open ground will be affected by this decision, which will fall with special severity on those farmers in that area who have shown enterprise in planting some of their land with bulbs. It would be interesting to have the views of these farmers on the finding of the commissioners that it is a "well-known necessity" to grow bulbs in rotation to other crops. If they are in a position to demonstrate to the Spalding Commissioners that *bulbs may be grown in rotation to bulbs*, and that the growth of bulbs may be confined to one part of a farm, will the commissioners hold that the farm has become "land occupied as a garden," and that the profits of the whole are assessable under r. 8!

Nurserymen and horticulturists, of course, will pay neither more nor less tax as a result of the case; they are, and always have been, charged under r. 8 on profits; but there is a large class of growers who are not nurserymen, nor horticulturists, nor yet in strictness farmers, which has hitherto enjoyed what may be described as a vicarious immunity from r. 8. In the absence of any definition of "garden," commissioners have interpreted the law with an increasing leniency towards this class. They have been reluctant to treat holdings of several hundred acres on which are grown a diversity of crops, including corn, fruit, vegetables, bulbs and flowers, as a garden liable to assessment under r. 8, even though the cost of cultivation per acre may have exceeded the average cost on a purely agricultural holding, and notwithstanding that the grower might advertise himself to the world as a "market gardener." Size and the use of tractors and ploughs have had their influence on the minds of commissioners, and there are thousands of acres of land cultivated as market gardens with respect to which the commissioners concerned have said that the land is not occupied as a garden for the sale of the produce.

The Master of the Rolls said: "It is to be noted that r. 8 refers to 'lands,' and in using that word I think it intends to imply an area which is not necessarily enclosed, but which may be of larger or smaller extent, in which there may be a garden on a larger or smaller scale . . . There is a statement in the case that the cost of labour employed on the bulbs amounted to £27 per acre, a sum far in excess of the price of ordinary farming. Now one asks the question: Why was an additional £19 worth of labour per acre put upon this land? Was it for the purpose of husbandry or not, and who shall answer the question? Perhaps the first persons who are qualified to answer are those persons who are familiar with the district and who know the systems of husbandry and of gardening and of occupying lands for the sale of the produce according to the custom of the country."

Clearly the decision of the Court of Appeal will place commissioners in a dilemma, and when they consider the terms of the judgment of the Master of the Rolls, they may feel it incumbent on them to revise their views of those large scale enterprises embracing in one holding areas devoted to fruit and vegetable culture as well as other crops grown for human consumption. Except in Scotland, growers of small fruit do not usually confine themselves to growing fruit, and there are some 70,000 acres under small fruit of which only a very small proportion is brought within r. 8 as grown in a "garden for the sale of the produce"; but in the case of a farm of, say, 500 acres, of which 160 acres are growing small fruit, the words of the Master of the Rolls seem to imply the possibility that the 160 acres are, or may be, a garden within the area of 500 acres; and that the profits realised by the sale of the fruit grown on the 160 acres should be segregated and charged to income tax under r. 8.

There are about 250,000 acres of orchards in this country. Bulbs and flowers, or vegetables, or bottom fruit are frequently grown between the trees, and the knowledge and skill required to tend an orchard are different from the knowledge and skill required to carry out the operations of ordinary husbandry on, say, an arable farm. Except in the case of small holdings, these orchards have not, so far as we are aware, been treated as "gardens for the sale of the produce," but the occupiers of orchards are in some danger that in future r. 8 will be considered to be wide enough in its scope to embrace their special activities.

The fate of the respondents in the Court of Appeal suggests that assessors and commissioners of income tax will be under some temptation to forget all preconceived notions of what a garden is, and in the case of lands devoted to the production of special produce requiring exceptional capital and labour they will seek for some arbitrary meaning to the word garden, to be derived from a formula related to the amount of capital employed, the costs of cultivation, the nature of the crop, and the amount of profit realised on the sale of the crop. It will nevertheless remain true that, while a man may not be able to say in precise terms what a garden is, he still will have little difficulty in saying what is not a garden. Market gardeners, fruit growers and others engaged in special forms of cultivation hitherto regarded as occupying lands for the purposes of ordinary husbandry, not within the scope of the words "gardens for the sale of the produce" used in r. 8, may take comfort from the thought that, so far as they are able to exercise an independent judgment, commissioners of taxes may be expected to exercise that judgment, and that they will not hesitate to "find" that a holding is not a garden when it bears no resemblance to a garden, either in its detailed description, or as the picture it presents to the eye of an observer. As the Master of the Rolls said, the persons who are qualified to answer the question whether or not a holding is a garden "are those persons who are familiar with the district."

The foregoing remarks are directed to the interpretation and administration of the law as it is, and considerations of the equal distribution of the burden of the income tax are not appropriate. At the same time, it should not be overlooked that so long as an income tax has been part of the fiscal system of this country profits arising from the occupation of land have been treated exceptionally, and perhaps the grounds on which this is done are unassailable.

Legal Maxims.

UBI JUS IBI REMEDIUM.

"If the plaintiff has a right, he must of necessity have a means to vindicate and maintain it, and a remedy if he is injured in the exercise or enjoyment of it; and indeed it is a vain thing to imagine a right without a remedy; for want of right and want of remedy are reciprocal": per Holt, C.J., in *Ashby* v. *White*, 1 Sm. L.C. (13th ed.) 253, at p. 273.

The word "*jus*" in this maxim signifies the legal authority or right to do or demand something; the word "*remedium*" indicates the means of maintaining or vindicating the "*jus*," i.e., the cause of action.

Legal rights may be divided into two classes: public and private.

For the infringement of a public right, there is a remedy, but it is of a public nature, e.g., indictment, for the grievance is the grievance of the community at large. Ordinarily, an individual has no remedy, although he may maintain an action if he has sustained a peculiar and substantial damage distinct from that suffered by the community. In *Winterbottom* v. *Lord Derby* (1867), L.R. 2, Ex. 316, which was an action in respect of an obstruction of a public way, Kelly, C.B., at p. 320 said: "The rule of law on the subject, which is well laid down in the case of *Ricket* v. *Metropolitan Railway Co.*, 5 B. & S. 156, is, that in order to entitle a plaintiff to maintain an action, he must show a particular damage suffered by himself over and above that suffered by all the Queen's subjects."

Private rights—the rights of individuals to do or demand something—are either absolute or qualified.

A man has an absolute right to his property, to the immunity of his person, and to his liberty. He has also an absolute right, but only as against the other party or parties, to the performance of his contracts. When an infringement occurs, it is actionable without more ado, "for a damage is not merely pecuniary, but an injury imports a damage, when a man is thereby hindered of his right": per Holt, C.J., in *Ashby* v. *White*, at p. 274. Trespass to land is an example, and, in *Entick* v. *Carrington*, 19 St. Tr. 1066, it was laid down that every invasion of private property, however trifling, is a trespass.

A qualified right, on the other hand, is a right to be saved from loss, and an infringement of such a right is not actionable without proof of actual damage. Actual damage is essential to the cause of action, e.g., in the case of negligence.

It is commonly said that an *injuria sine damno* is actionable, whereas a *damnum sine injuria* is not. In this context, "*injuria*" means the infringement of a "*jus*"; "*damnum*" means actual damage.

Injuria sine damno. As has been pointed out, where the right is absolute the law presumes a "*damnum*," and the "*injuria*" is complete without proof of actual damage. But, where the right is qualified, there is no "*injuria*"—no infringement of the "*jus*"—until the plaintiff has proved actual damage.

Damnum sine injuria. A "*damnum*," however great, is not actionable unless it is the consequence of an "*injuria*." Thus, in *Le Lievre* v. *Gould* [1893] 1 Q.B. 491, mortgagees of the interest of a builder under a building agreement advanced money to him on the faith of certificates given by a surveyor. The surveyor was not appointed by the mortgagees, and there was no contractual relation between them and him. In consequence of the negligence of the surveyor the certificates contained untrue statements as to the progress of the buildings, but there was no fraud on his part. The Court of Appeal held that the surveyor owed no duty of care to the mortgagees, and that they could not maintain an action for negligence against him. There is, of course, no "*injuria*" where no duty is owed, for "a man is entitled to be as negligent as he pleases towards the whole world if he owes no duty to them": per Lord Esher, M.R., in *Le Lievre* v. *Gould*, at p. 497.

Again in *Bradford Corporation* v. *Pickles* [1895] A.C. 587, the defendant was held not liable for intentionally intercepting, by means of excavations on his own land, the underground water that would otherwise have flowed into the adjoining reservoir of the plaintiffs, although his motive was to compel the plaintiffs to buy his land at his own price. Lord Macnaghten at p. 601 said: "But the real answer to the claim of the corporation is that in such a case motives are immaterial. It is the act, not the motive for the act, that must be regarded. If the act, apart from motive, gives rise merely to damage without legal injury, the motive, however reprehensible it may be, will not supply that element."

It should be observed that, at common law, whatever harm a plaintiff suffered, he had no remedy unless he could bring his case within the four corners of a writ. Writs were stereotyped, and a plaintiff's rights were, in effect, defined by the writs then available. Before the Statute of Westminster II, the only rights recognised at law, i.e., for the protection of which writs would issue, were absolute rights. That statute provided that "whensoever from thenceforth a writ shall be found in the chancery, and in a like case falling under the same right, and requiring like remedy, no precedent of a writ can be produced, the clerks in chancery shall agree in forming a new one; and, if they cannot agree, it shall be adjourned till the next Parliament, where a writ shall be framed by consent of the learned in the law, lest it happen for the future that court of our lord the king be deficient in doing justice to the suitors." By the authority of that statute writs were then issued for the protection of both absolute and qualified rights, and the scope of this early common law maxim was widened accordingly.

The maxim has, however, certain limitations:—

(1) As indicated above, no individual has a remedy for the infringement of a public right unless he can prove actual damage over and above that suffered by the community.

(2) The damage in fact suffered may be too remote; it may not be the legal consequence of the act complained of.

(3) A statute may create immunity from a common law liability, e.g., s. 4 of the Trade Disputes Act, 1906, as amended by the Trade Disputes and Trade Unions Act, 1927.

The mere novelty of an action has never been objectionable provided that the case is not new in principle, "for if men will multiply injuries, actions must be multiplied too, for every man that is injured ought to have his recompense": per Holt, C.J., in *Ashby* v. *White*, at p. 275. In *Pasley* v. *Freeman*, 2 Sm. L. C. 59, Ashurst, J., at p. 72, said: "Another argument which has been made use of is, that this is a new case, and that there is no precedent for such an action. Where cases are new in their principle, there I admit that it is necessary to have recourse to legislative interposition in order to remedy the grievance; but where the case is only new in the instance, and the only question is upon the application of a principle recognised in the law to such new case, it will be just as competent in courts of justice to apply the principle to any case which may arise two centuries hence as it was two centuries ago; if it were not, we ought to blot out of our law books one fourth part of the cases that are to be found in them."

It is clear that the infringement of a "jus" recognised by the common law gives rise to a cause of action. A cause of action does not necessarily arise, however, when the "jus" infringed is the creature of statute. The rules to be applied were laid down by Willes, J., in *Wolverhampton Waterworks Co.* v. *Hawkesford* (1859), 6 C.B. (N.S.) 336, at p. 356, as follows: "There are three classes of cases in which a liability may be established founded upon a statute. One is where there was a liability existing at common law, and that liability is affirmed by a statute, which gives a special and peculiar form of remedy different from the remedy which existed at common law. There, unless the statute contains words which expressly or by necessary implication exclude the common law remedy, the party suing has his election to pursue either that or the statutory remedy. The second class of cases is where the statute gives the right to sue merely, but provides no particular form of remedy. There the party can only proceed by action at common law. But there is a third class, viz., where a liability not existing at common law is created by a statute which at the same time gives a special and particular remedy for enforcing it. . . . The remedy provided by the statute must be followed, and it is not competent to the party to pursue the course applicable to cases of the second class."

A statute may, of course, give no remedy at all to the individual; it is a matter of construction of the particular statute. In considering the intention of the legislature, it is material to ascertain for whose benefit the statute was passed, viz., whether it was passed for the benefit of the public at large or for the benefit of a particular class of persons. In *Groves* v. *Lord Wimborne* [1898] 2 Q.B. 402, Vaughan Williams, L.J., at p. 415, said: "... it cannot be doubted that where a statute provides for the performance by certain persons of a particular duty, and some one belonging to a class of persons for whose benefit and protection the statute imposes the duty is injured by failure to perform it, *primâ facie*, and, if there be nothing to the contrary, an action by the person so injured will lie against the person who has failed to perform the duty."

The modern tendency of the law being to make a man insure others against harm which he may inflict upon them, this maxim probably has a more literal application now than ever before.

Costs.

A POINT of interest arises in connection with S.R. & O., 1932, No. 514/L.16 relating to the revision of the authorised increase to 25 per cent. which takes effect from the 12th October in certain cases. Rule 5 of the above rules provides for the substitution of certain paragraphs for rules 10A and 10B of Order LXV. Paragraph (4) thereof provides that para. (2), which is the paragraph relating to the revision, shall not apply to the remuneration prescribed by or under the Solicitors' Remuneration Act, 1881. This Act was repealed by the Solicitors' Act, 1932, but the General Order made in 1882 is still operative: see s. 82 of the new Act.

It will be remembered that the Solicitors' Remuneration Act of 1881 provided that the Lord Chancellor and others might from time to time "make such general order as to them seemed fit for prescribing and regulating the remuneration of solicitors in respect of business connected with sales, purchases, leases, mortgages, settlements, and other matters of conveyancing, and in respect of other business not being business in any action or transacted in any court, or in the chambers of any judge or master, and not being otherwise contentious business."

The Act of 1881 is repealed by the Solicitors' Act, 1932, and the foregoing provisions are replaced by s. 56 of the new Act, which merely provides that general orders may be made prescribing and regulating the remuneration of solicitors in respect of non-contentious business.

The General Order made under the Act of 1881, and which is to be treated as an order under the corresponding provisions of the Act of 1932 (see s. 82), repeats in part the wording of the Act of 1881, see r. 2 of the Order; whilst r. 2 (*c*) provides that business connected with abortive sales, purchases, etc., and assignments and leases for which no provision is made in Sched. I, as well as in respect of all other deeds or documents, and of "all other business the remuneration for which is not hereinbefore or in Sched. I hereto prescribed" shall be charged according to Sched. II, which, as is well known, is a scale on which a detailed bill of costs may be made up.

The point that emerges then is that the revised increase of 25 per cent. applies to those costs only which are not covered by Sched. I or Sched. II of the General Order of 1882, namely, to business in any action, or transacted in any court or in the chambers of any judge or master or any contentious matter. The chief difficulty here centres round the meaning of the term "other business," for it is clear that this other business will be remunerated according to Sched. II increased by 33⅓ per cent. pursuant to the General Order.

Baggallay, L.J., in the case of *Humphreys* v. *Jones*, 31 C.D. 30, decided that sub-s. (*c*) of r. 2 comprises all the business referred to in the introductory words of the rule, and this ruling was followed and amplified by Neville, J., in the case of *In re R. P. Morgan & Co.* [1915] 1 Ch. 182. He observed: "Now in *Stanford* v. *Roberts*, Kay, J., held that the scale applied to conveyancing business, whether in an action or not, and that 'other business' meant business other than business in an action, that is, that the conveyancing scale applies so long as it is not business in an action and is not otherwise contentious business, and his decision was approved by the Court of Appeal in *In re Merchant Taylors Co.*, 30 Ch. D. 28 . . . In my opinion conveyancing business, whether in an action or not, and other business, that is, business not being conveyancing business and not being business in an action nor contentious business, comes within the scope of the rule and scale."

It will be noticed that in the case of *In re Morgan* the point specifically raised was whether 2s. per folio should be charged for drawing a case to counsel with a view to and in contemplation of litigation, and it was decided that such charge was admissible. One may assume from this then that business is not "contentious" until there is actual conflict between the parties, and that the mere contemplation of litigation is not sufficient to make the business contentious so as to take it outside the ambit of Sched. II. The line between contentious and non-contentious business must at times be extremely fine, and the point of time when the change takes place is not always easy to determine.

A decision will have to be made, however, in all those cases where preliminary work is done in the nature of advice before the matter actually becomes contentious. The charges up to that time seemingly will have to be made out according to Sched. II increased by 33⅓ per cent., whilst the costs thereafter will be made out on the ordinary scale increased by 25 per cent.

It will be noticed that according to the decision of Neville, J., quoted above, "other business" does not mean other conveyancing business only, so that any business outside an action and which is not contentious will be charged according to Sched. II increased by 33⅓ per cent.

Company Law and Practice.

CLIII.

THE PROSPECTUS.—I.

LAST week I gave an undertaking to discuss in this column the meaning of the word "prospectus," and I will implement that undertaking by taking my readers at once to the Companies Act, 1929, s. 380 (1), where "prospectus" is defined as meaning any prospectus, notice, circular, advertisement, or other invitation, offering to the public for subscription or purchase any shares or debentures of a company. Perhaps it would be advisable to add at this juncture the information, culled from the same sub-section, that "company" means either a company formed and registered under the Companies Act, 1929, or a company formed and registered under the Joint Stock Companies Acts, the Companies Act, 1862, or the Companies (Consolidation) Act, 1908, but not including a company registered under these lastly mentioned Acts in Northern Ireland or the Irish Free State (companies cannot be registered in these two places under the Act of 1929, because it does not apply to either of them: see s. 384).

This definition of a prospectus is, it will be observed, sufficiently wide to cover any invitation to the public, whether it be made by or on behalf of the company, or otherwise, but when we come to the operative parts of the Act it is noticeable that they make a distinction between offers by or on behalf of the company and other offers—not that different principles apply, but largely as a matter of convenience, and in order to work out such little differences of detail as there must naturally be. Before we turn to the operative part, however, it would be as well to attempt to place an intelligible meaning upon the definition which, though not coming up to the archidiaconal standard, yet requires some further elucidation. The elucidation required is of the word "public," which I think it will be agreed, certainly defies definition in a statute, and, though my only wish to be of assistance to my readers where possible, I can hardly say more as to its meaning than that it must depend upon the facts of each particular case, a truism which can assist no one.

There are, however, various decisions which require to be considered in connection with the meaning of the word "public," and to these I can refer my readers; but perhaps I might first say that a newspaper advertisement containing an offer must, in all circumstances, be an offer to the public. It is possible to lay down this rule, that the mere fact that the offer is only circulated among a number of persons who form a limited class is not sufficient to prevent an offer being an offer to the public: this rule, again, is in the nature of a truism, for it must be clear that an offer of shares to, say, all the men living on the south side of a street, or all red-haired persons in the City of London, would be an offer to the public. A concrete example will, however, make the application of

this rule easier to understand. In *Re South of England Natural Gas Co.* [1911] 1 Ch. 573, 3,000, circulars were distributed by X among the stockholders of various gas companies, the stock of which was also held by X, and this was held to be an offer to the public; but if the offer is limited to the holders of shares in one company (at any rate, if the shares offered are shares in a company formed in pursuance of a scheme of reconstruction of the old company) that is not an offer to the public (*Booth* v. *New Afrikander Gold Mining Co.* [1903] 1 Ch. 295). Sometimes the offer may be marked "private," "private and confidential," or "not for publication," but neither these slogans, nor any combination of them, are of themselves sufficient to prevent the offer being held to be an offer to the public: see *Nash* v. *Lynde* [1929] A.C. 158. In this latter case both Lord Hailsham, L.C., at p. 164, and Lord Sumner, at p. 169, suggest that an offer to one person may be sufficient to make it an offer to the public. Thus the latter says: "No particular numbers are prescribed. Anything from two to infinity may serve: perhaps even one, if he is intended to be the first of a series of subscribers, but makes further proceedings needless by himself subscribing the whole." This recognises that the issue of only one document to one person may nevertheless be such as to be an offer to the public. Thus it is clear that the greatest care is necessary where it is desired to avoid making an offer to the public, and yet to communicate an offer to any person or body of persons, however limited that body may be in its membership.

Following the examination of the definition of prospectus, the operative part of the Act can be consulted, and first of all s. 34:—

> "Section 34 (1). A prospectus issued by or on behalf of a company or in relation to an intended company shall be dated, and that date shall, unless the contrary is proved, be taken as the date of publication of the prospectus."

This sub-section does not embrace an offer for sale, for such an offer is not made by or on behalf of a company; s. 38 deals with offers for sale, and to this we will refer in due course; but what is particularly to be noticed about this sub-section is that it contemplates the issue of a prospectus in relation to an intended company. Now this may seem to be a surprising thing, that it should be possible to issue a prospectus offering for subscription shares in a company not incorporated at the date of the offer, but the Act envisages such an operation, and it is in fact sometimes carried out. The practical and theoretical difficulties which lie in the way of it are very considerable, but it seems as if they have been overcome or avoided where such a course has actually been adopted; at any rate I am unaware of any reported decision where questions of this nature have arisen.

The Registrar of Companies keeps a special file for prospectuses in relation to intended companies; the intended company, not being incorporated, has not got a file of its own, hence the necessity for such a course. But at once a rather curious point arises, for the prospectus in such a case will, of course, bear the name of the intended company, but the registrar has no power to reserve a name for the company, and, if, before the company is actually registered, somebody comes along and wants to register a company bearing the name of the intended company, the registrar must, if it be otherwise a proper name, register it; the intended company can have no property in, or right to have reserved for it, the name which it is intended it shall bear. No doubt the difficulty is not of the first magnitude, and if the situation arose, it could be surmounted, but the surmounting of it would almost certainly lead to delay, expense and inconvenience if nothing worse.

From the point of view of those concerned in the formation of the company, one can well understand the advantage of such a course, because no liability to pay capital duty arises until the company is incorporated; and though somebody will have to pay for the preparation of the memorandum and articles of association and the advertisement of the prospectus, a considerable sum may be saved in the event of the cat refusing to jump. From the point of view of a proposing investor the advantages are not so obvious; paying money on application to somebody who presumably would hold that money on trust for a company if and when registered does not sound as if it would be always the most healthy of exercises, and it must be absolutely patent to everybody that grave abuses might flourish under a system where offers of shares in a company not yet formed were usual or frequent, while all sorts and conditions of legal questions might arise, particularly in the event of the company not being registered.

Ours not to reason why, however, and the legislature in its wisdom has seen fit to allow an offer of shares in a non-existent company to be made, though such offer, at the date when it is made, cannot bind that company. The requirements as to this type of offer do not differ from the ordinary case, though various changes from the usual form will be required—such as directors being proposed directors, the memorandum being the memorandum proposed to be registered and so forth.

(*To be continued.*)

A Conveyancer's Diary.

Searches in Bankruptcy by Personal Representatives and Trustees when making a Division.

I HAVE had a question put to me which I think raises a point of practical importance with which all solicitors are concerned, and more particularly those who in common practice have to do with the division of trust estates.

The question is—should personal representatives or trustees when making a division between their beneficiaries search in bankruptcy to see whether any receiving order has been made against any person whom it is proposed to pay? If so, the further question arises whether it is ever quite safe to pay over a trust fund to persons who claim to be beneficially interested in it, without making a search at the last minute before payment? And, further still, are they, even then, absolutely protected?

By way of example, I propose to take the case of an administrator of an intestate. After payment of funeral and testamentary expenses and debts and after advertising (for what that may be worth) for creditors and persons interested in the estate of the intestate he is satisfied that A is absolutely entitled to the residue in his hands.

Suppose then that he pays A. Is he protected if it should transpire that, without his knowledge, a receiving order in bankruptcy has been made against A? If not, how is he to protect himself?

In the first place it is clear that when a person is adjudicated a bankrupt, the title of his trustee in bankruptcy relates back to the time of the act of bankruptcy being committed on which the receiving order was made, and consequently any disposition of the bankrupt's property after that time is void as against the trustee: B. A., 1914, ss. 37 (1), 38 (*a*).

Some relief is afforded by s. 45 and s. 46 of the B.A., 1914, but only, as it appears, in respect of transactions which take place before the date of the receiving order.

So far as material for the present purpose s. 45 reads as follows:—

> "Subject to the foregoing provisions of this Act with respect to the effect of bankruptcy on an execution or attachment and with respect to the avoidance of certain settlements, assignments and preferences, nothing in this Act shall invalidate, in the case of a bankruptcy (*inter alia*)—

"(*b*) any payment or delivery to the bankrupt: Provided that both the following conditions are complied with, namely—

"(i) that the payment, delivery, etc., takes place before the date of the receiving order; and

"(ii) that the person (other than the debtor) to by or with whom the payment delivery etc. was made etc. has not at the time of the payment delivery etc. notice of any available act of bankruptcy committed by the bankrupt before that time."

Then there is s. 46, which reads:—

"A payment of money or delivery of property to a person subsequently adjudged bankrupt or to a person claiming by assignment from him shall, notwithstanding anything in this Act, be a good discharge to the person paying the money or delivering the property, if the payment or delivery is made before the actual date on which the receiving order is made and without notice of the presentation of a bankruptcy petition and is either pursuant to the ordinary course of business or otherwise bona fide."

It will be noticed that these sections do not protect any payment unless it is made before "the date" (in s. 46 it is "the actual date") of the receiving order. I take it that "the date" in s. 45 means *the day of the date*, and that "the actual date" in s. 46 has the same meaning. It would appear, therefore, that if payment were made on the same day as that on which the receiving order was made, but, in fact, before the time of the making of the order, there is no protection under these sections.

An important case upon the effect of these sections is *Re Wigzell* [1921] 2 K.B. 835.

The facts were that a receiving order was made against a debtor, who thereupon applied for and obtained a stay of the advertisement of the receiving order and all proceedings thereunder pending an appeal therefrom. The appeal was subsequently dismissed and an order was made adjudicating him bankrupt. At the date of the receiving order the bankrupt had an account at a bank. After the making of the receiving order and pending the hearing of the appeal the bankrupt paid into the bank sums amounting to £165 which he had collected from his debtors, and drew out of his account sums amounting to £199. The bank acted in good faith and received and paid these sums in the ordinary course of business without knowing that a receiving order had been made against the bankrupt. The trustee in bankruptcy claimed a declaration that the sums paid into the bank after the date of the receiving order vested in him as trustee.

It was held by the Divisional Court and the Court of Appeal that the sums paid into the bank by the bankrupt after the date of the receiving order became, by virtue of s. 18 (1), s. 37 (1) and s. 38 (*a*) of the B.A., 1914, the property of his trustee in bankruptcy, and that the bank were not entitled to credit themselves with the payments out to the bankrupt, as those transactions took place after the date of the receiving order and were therefore not protected by ss. 45 and 46.

With the intention, apparently, of remedying what might seem to be the injustice disclosed by that decision so far as similar banking transactions are concerned, s. 4 of the Bankruptcy (Amendment) Act, 1926, provides as follows:—

"Where any money or property of a bankrupt has, on or after the date of the receiving order but before notice thereof has been gazetted in the prescribed manner, been paid or transferred by a person being in possession of it to some other person and the payment or transfer is under the provisions of the principal Act void as against the trustee in bankruptcy, then if the person by whom the payment or transfer was made proves that when it was made he had not had notice of the receiving order, any right of recovery which the trustee may have against him in respect of the money or property shall not be enforced by any legal proceedings except where and in so far as the court is satisfied that it is not reasonably practicable for the trustee to recover in respect of the money or property or of some part thereof from the person to whom it was paid or transferred."

Now, whatever may have been the intention, or may be the effect, of that section, it does not seem to afford any protection to a personal representative or trustee who pays to the bankrupt himself a share in the estate which he is dividing. The section only appears to apply to a payment or transfer of the property of the bankrupt "to some other person," which, I take it, means to some person other than the bankrupt.

I leave it to the bankers and their advisers, who were (I believe) instrumental in getting this muddleheaded section enacted, to suggest how it protects or relieves a bank which honours cheques drawn to "self" by the bankrupt and paid to him in cash over the counter.

Apart from that point, I venture to express, in passing, my agreement with the learned editors of the 14th ed. of "Williams on Bankruptcy" that "this section may create hardships at least as great as those which it is intended to remedy."

Adverting now to the case which I have supposed of an administrator holding the net residue of his intestate's estate for A, it appears that the administrator cannot part with the fund to A without being satisfied that no receiving order has been made against A before "the date" (s. 45) or "the actual date" (s. 46) of payment. I suggest that the administrator can never make any such payment with safety because he can never be so satisfied.

The same applies also, of course, to the position of trustees or executors who are dividing a fund. They cannot, if I am right, with complete safety to themselves divide their fund, because they cannot possibly ever satisfy themselves that no receiving order has been made against one or more of the persons whom they are paying before "the date" or "the actual date" of payment.

This seems to me to be an extremely important question and one which so far as I know has not hitherto been raised.

I have looked at "Williams on Executors" and "Lewin on Trusts," and find no reference to it, nor do I find that in either of those books is *Re Wigzell* cited or any mention made of ss. 45 and 46 of the B.A., 1914, or s. 4 of the Bankruptcy (Amendment) Act, 1926.

Further, it might have been expected that in the leading precedent books a reference would be found in notes to precedents of releases to executors, administrators or trustees upon the division of a fund in their hands to the necessity for searching in bankruptcy, but I cannot discover any such reference in any of them.

I wonder why not?

My suggestion is that personal representatives and trustees are never safe in making a division amongst their beneficiaries except under an order of the court, because they can never be quite sure, even by searching in bankruptcy, that the payment is being made before "the date" or "the actual date" of a receiving order made against one or more of those to whom payment is being made.

In practice I do not think that such searches are generally made, and I should like to know what my readers have to say about it, and especially upon the point that even when searches are made there is no absolute protection.

The question seems to be a most important one to solicitors who are advising upon a division of a fund by personal representatives or trustees. The responsibility may be cast upon them.

I may add that I do not think that it is the practice of the Paymaster-General to search in bankruptcy when paying out of court under an order, and it would appear that he would be liable to repay the trustee in bankruptcy of any bankrupt whom he had paid when the receiving order was made (although not gazetted) on or before the day upon which the payment out was made unless (possibly) it could be shown that the money had in fact reached the hands of the trustee in bankruptcy.

Landlord and Tenant Notebook.

Counterparts.

THE curtailment of landlords' rights by equity and by statute has increased the importance of the counterpart in fact if not in law. In the days when Sheppard's "Touchstone" was written, the part was probably of the utmost practical importance to the grantee, and this may in some measure account for the custom by which a tenant pays the costs of a lease, now the subject-matter of an enquiry by a special committee of The Law Society. In the nineteenth and present centuries, the value of the counterpart has been afforded some recognition by the courts, which have sometimes, however, been at pains to indicate that their respect for the older authorities remained undiminished.

Lord Ellenborough began it when, in *Roe d. Weston* v. *Davis* (1806), 7 Ea. 363, he overruled an objection by the defendant in a forfeiture action that the plaintiff had neither produced nor even given notice to produce the lease. The defendant considered himself the more aggrieved because he was an assignee of the term. The plaintiff produced the counterpart and called a subscribing witness to prove the signature of the original tenant, and this was held to be sufficient. "The acknowledgment of the original lessee (from whom the defendant claims) under his seal, that he held the premises under his landlord upon the conditions and covenants therein expressed, was sufficient evidence of the holding upon such terms against one holding under the lease." This passage was cited with approval by the court in *Houghton* v. *Koenig* (1856), 18 C.B. 235, in which the defendant in an action for rent pleaded *non demisit*. The plaintiff called evidence of prior payments (one under distress) and produced the counterpart signed by the defendant, and an attempt to distinguish the case from that of *Roe d. Weston* v. *Davis* on the ground that the proceedings were not in ejectment, and an alternative argument that Lord Ellenborough's ruling was bad law, failed.

If there were any doubt as to the common sense of admitting the counterpart, the facts of *Doe d. Manton* v. *Austin* (1832), 2 Moo. & S. 107, should dispel it. One of the defendants in that action, which was for ejectment, had been let into possession by an assignee of an assignee of the term, created in 1805. The plaintiff produced the counterpart after calling the original tenant, who proved occupation and payment of rent to the plaintiff's predecessor, and the assignment by herself to the first assignee, and also the first assignee, who had been served with a *subpœna duces tecum*, but alleged that he had handed the lease to someone else, subsequently saying he thought he had had it back; and on this it was held that the admission of secondary evidence was justified.

Whether a counterpart is in fact secondary evidence might be questioned since the decision in *Burchell* v. *Clark* (1876), 2 C.P.D. 88, C.A., which arose not out of the non-production of the part, but out of a clerical error. The habendum in the lease ran "for and during and unto the full end and term of ninety-four years and one-quarter of a year from thence next ensuing and fully to be complete and ended." The counterpart was similarly worded, except that "ninety-one" replaced "ninety-four." At the expiration of ninety-one and a quarter years, the landlord sued for recovery of possession, and supported his case not only by reference to the counterpart but also by pointing to the reddendum: "Yielding and paying therefor yearly, and every year during the said term of ninety-one years and one quarter of a year hereby demised . . . the yearly rent or sum of 3l." (One can imagine that some eighteenth century law stationer's clerk, utterly bored at the number of otiose and redundant expressions, was determined at least to avoid the kindred error of tautology.) The lessee successfully resisted the claim in the court of Common Pleas, and in the Court of Appeal, Kelly, C.B., felt that the principles by which part is to be preferred to counterpart and habendum (as regards term) to reddendum must be applied; but the majority were in favour of reversing the decision of the court below, and it is interesting to note that one of the grounds mentioned in the judgment of Cockburn, C.J., was that part and counterpart were really one instrument. Which reminds one of the origin of the term "indenture."

A more recent occasion on which a similar point was raised, and similarly disposed of, was in *Matthews* v. *Smallwood* [1910] 1 Ch. 777, a forfeiture action: the lease spoke of re-entry on the tenant committing "any breach of the covenant," the counterpart said "covenants."

I may say that in all the cases I have mentioned, the point as to the counterpart was in the nature of a makeweight argument, other more or less substantial issues being fought. Nevertheless, it is possible that trouble might be avoided if we were to adopt the practice of "duplicate originals," each party executing each document. This would, incidentally, obviate the necessity for a notice to produce: see *Colling* v. *Treweek* (1827), 6 B. & C. 394.

Land and Estate Topics.

By J. A. MORAN.

THE auction market for real property makes steady progress One sale alone, under the hammer, last week realised over £80,000. The property belonged to the Southern Railway Company; it is situate in Lee and Hither Green, and appealed mainly to the building speculator. A site facing St. Mildred's-road and Hither Green Lane, measuring one rood, twenty-seven poles, with 142 feet frontage, fetched £1,850; twenty-one acres in St. Mildred's-road, £35,800; seventeen and three-quarter acres in Baring-road, Lee, £20,200; and twenty-four and three-quarter acres in Verdant-lane, Hither Green, £25,900. The land is situate in a district where there is a keen demand for small houses, and is two miles nearer to the city than the recently built Downham Housing Estate of the L.C.C.

It is evident there are plenty of buyers about, but it is of no earthly use to try and interest them, at a time like this, in speculations of a problematical nature; what they want is something that is likely to put them in possession of a fair return on their capital. A ground rent or a shop in a good commercial centre is sure to interest them; but when it comes to a large house that is let out in tenements to the working classes, or a building site with a future that puzzles the most qualified local valuer, it is a very different matter. It is a good time to buy; but as long as those who have high-class possessions they are willing to sell believe that higher values are likely to prevail in the near future, and, in consequence, lie low, there is sure to be an absence of the keen competition that auctioneers all over the country have been looking forward to.

The Incorporated Society of Auctioneers and Landed Property Agents have removed to more imposing premises in Queen's Gate, South Kensington; and the formal opening last week was undertaken by Mr. Walter Runciman, President of the Board of Trade. Unfortunately—and there is every excuse for a man in his position—he had little to say on the questions that are agitating the profession at the moment, but his remarks on the shipping industry were in an optimistic vein. He believes there will be an improvement in the near future; and when it comes it is sure to spread all along the line and, incidentally, improve the prospects of the property market.

The society's change is due to the work of administration having outgrown the old accommodation. In position and prospective development value the new freehold is a very desirable acquisition. It was selected from many that were inspected in various parts of the city and west, and by the Headquarters and Premises Committee of which Mr. A. G. Minter is chairman.

There has been something like an agitation against the rating of vacant premises in the city. As a matter of fact, the

rate charged is only one-half of the general rate. Naturally, owners do not like the idea of rates on empty houses; it is bad enough to have no income from them. But the owner surely derives some benefit from police protection, lighting of streets, maintenance of highways and sewers, and if he does not contribute anything, he gets the benefit at the expense of other people.

Special circumstances attended the sale of a Norfolk farm for thirty-five shillings an acre. The fact alone that the vendors had made known their intention to sell to the highest bidder must have contributed to the low figure. "Absolutely without reserve" is a risky undertaking at all times, and that is why one hears of it so very seldom.

An incident in a recent auction-room is worth relating. An elderly gentleman and a young lawyer competed for a rare piece of china. Eventually this was knocked to the representative of the law. Shortly afterwards it was revealed that both parties wanted to make a present of the "lot" to the same lady! Not so amusing, perhaps, as another incident. This time the competitor was an Irishman who insisted on increasing his own bids when the general competition had ceased. The auctioneer intervened, "You are not expected to bid against yourself." "I'm not," was the response. "The fact is, my wife and her mother asked me to bid for the table an' I'm just wonderin' which o' them is goin' to have it."

Our County Court Letter.

THE LIABILITIES OF GALA PROMOTERS.

The question of responsibility for loss on a side-show was recently considered at Birmingham County Court in *Barker and Goodridge, Ltd.* v. *Myring and others; White and others, third parties.* The plaintiffs claimed £41 3s. 9d. for printing in connection with a dog show held at a gala in aid of the Evesham Hospital. The claim was admitted by the defendants (who were four officials of the Birmingham and Witton Terrier Association), but they claimed an indemnity from the third parties, viz., eleven members of the Evesham Gala Committee. The defendants' case was that they only received the entry fees for the dogs exhibited, whereas the third parties received the gate money, and all accounts were to be sent to the chairman of the gala committee. The latter had become guarantors (for the purpose of obtaining the licence of the Kennel Club), but they denied that their guarantee applied to any financial loss, as it was unreasonable to charge the hospital funds with the loss on a side show. It was further pointed out that the third parties had exercised no control over the management of or expenditure upon the dog show, the loss upon which was attributed to bad weather. His Honour Judge Dyer, K.C. (in a reserved judgment), observed that no one had contemplated a loss on the dog show, which was organised by the defendants in their own capacity, and not as agents for the hospital gala committee—the third parties. There had been no request by the third parties, inplying any indemnity to the defendants, nor was there any agreement to indemnify the defendants against loss. The result was that, as the defendants had failed to establish any right to be extricated from their difficulties, the third parties were entitled to judgment with costs. His honour expressed the hope, however, that they would adopt a generous attitude towards the defendants, who had endeavoured to assist the funds of the hospital.

PERSONAL INJURIES FROM DANGERS UNDERFOOT.

In *Lewis* v. *F. W. Woolworth and Co. Ltd.*, recently heard at Newport County Court, the claim was for £50 for personal injuries, the plaintiff's case being that she slipped and fell, owing to the surface of the basement floor not being maintained in a safe condition for customers. The defendants' case was that (*a*) the floors were oiled, and covered with a substance of grit and sand, in accordance with expert advice; (*b*) the plaintiff (being in a hurry) had failed to exercise reasonable care, and her injuries were due to her own negligence. His Honour Judge Thomas gave judgment for the defendants, with costs. See three previous cases hereon in a County Court Letter under the above title in our issue of the 7th November, 1931 (75 Sol. J. 760).

ESTATE AGENTS' COMMISSION.

In the recent case of *Bryan* v. *Leach* at Weston-super-Mare County Court the claim was for £6 10s. as commission on a letting for three years at a rent of £76 16s. a year. The plaintiff's case was that (1) having first been instructed to sell, he was afterwards instructed to let the house; (2) he found a tenant, who, having gone into possession, was then instructed to pay the rent to a bank and also to quit the premises; (3) six applications to the defendant for the commission had been ignored, without any repudiation of liability. The defendant contended that (*a*) her only instructions had been to sell (and not to let) the house; (*b*) the plaintiff had thus acted without her authority, especially as the house was only occupied for six weeks. His Honour Judge Parsons, K.C., gave judgment for the plaintiff, with costs. See a prior reference in the "County Court Letter" in our issue of the 3rd September, 1932 (76 Sol. J. 619).

Practice Notes.

THE ENFORCEMENT OF DIVORCE COURT ORDERS.

In a note, *ante*, p. 401, on *Re Blanchard*, p. 378, a case before Clauson, J., we commented on the anomaly of the Divorce Court judges being then unable to enforce their own orders for payment of periodical sums, whereas county court judges and magistrates can freely do so. This anomaly has since been removed by the Debtors Act (Matrimonial Causes) Jurisdiction Order, 1932, made by the Lord Chancellor pursuant to his powers under s. 5 of the Debtors Act, 1869. This order, which came into operation on the 12th October, assigns the jurisdiction and powers under that section, so far as they relate to defaults in payment pursuant to orders and judgments made in Divorce, to the judges in that Division, leaving the rest of the practice in respect of such defaults unchanged. Observations by Lord Merrivale on the new jurisdiction so conferred on his Division will be found in *The Times*, 25th October. As he said, it is no doubt very desirable in proceedings under the new Order that there should be no personal hostility between parties, but this is an element which unfortunately lawyers cannot eliminate from litigation, and least of all from litigation of so personal a kind as that entertained in his Lordship's court. The Order over-rules *De Lossy* v. *De Lossy* [1890] 15 P.D. 115, quoted in the previous note. An appeal was subsequently made against the judgment of Clauson, J., in *Re Blanchard*, in which the cases cited in the note on p. 401 were discussed by Hanworth, M.R., in his judgment dismissing the appeal: see [1932] W.N. 149. Since the new Order was made, the Divorce Court judges will have to exercise the discretion which in this and similar cases was entrusted to Chancery judges, and will be able to do it the more easily and surely from their previous knowledge of the circumstances.

WHAT THE EAR DOESN'T HEAR.

A recent case in the King's Bench Division had been going on for three hours when a juryman informed Acton, J., that he was very deaf and had not heard a word. As he left the box (the hearing proceeded with a jury of eleven) the juryman said he was sorry to go as he "liked the job." "I have not heard a word," he added, "but I liked being here. I am sorry I forgot to say I was deaf."

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

George Sowley Holroyd was born on the 31st October, 1758. Educated at Harrow and destined for the university, serious loss suffered by his family caused him instead to go straight into the office of a London solicitor. After three years as an articled clerk, he crossed to the other branch of the profession, entered Gray's Inn and qualified as a special pleader in 1779. Eight years later, he was called to the Bar and joined the Northern Circuit. Though the modesty which made him refuse to "take silk" kept him out of the public eye, he eventually became a Justice of the King's Bench holding the office for twelve years. He made an excellent judge, and well earned the eulogistic litany which Lord Brougham strung together in an epitaph, of which the following is an extract: "Endowed with an original genius to enlarge the bounds of any science, but peculiarly adapted to that which he pursued; a counsellor sure, faithful and sagacious; an advocate learned, patient, humane; of a gentle nature, serene temper, ready, skilful, correct; a judge upright, firm; of simple and kindly manners but of principles pure, lofty, inflexible." As a family man he was equally successful, being the father of fourteen children, but even this patriarchal progeny fell short of his "sons in law"—if one may so term his pupils—forty-seven in number, including at least three judges—Hullock, Bolland and Cresswell.

EVIDENCE OVER PREPARED.

The Liverpool case in which charges of fraud were being investigated in connection with insurance claims for motor accidents, produced a remarkable confession of perjury when a witness alleged that in one of these cases he had been given a typewritten document to learn by heart for the witness box. Unhappily the practice is not quite unique, and the late Mr. Justice Alpers of New Zealand used to relate a very dramatic incident which once occurred when some manufactured evidence was exposed. It was an accident claim in which the plaintiff alleged injury to his spine despite positive evidence by the defendant's witnesses to the contrary, the plaintiff's medical man definitely asserted "lateral sclerosis," and during his evidence constantly referred to some writing before him. The defendant's counsel asked what it was. "My notes." "Made by you?" "Yes" (with some hesitation). "At the time you examined the plaintiff?" "Yes" (with even more hesitation). "In your own handwriting?" "Yes" (after a long pause). "Show me the paper." After considerable demur, he handed it over. It was in the writing of the plaintiff's counsel, was headed: "Notes for Dr. ——. Lateral sclerosis. Symptoms and tests," and was copied verbatim from a medical work. The defendant's counsel took the merciful course. "May I tear up this paper?" he asked the witness, whose assent was barely audible. Taking in the situation the judge adjourned the case which was heard of no more.

WELSH NAMES.

Recently when a witness at Clerkenwell County Court articulated a particularly elusive Welsh place name, the solicitor in the case suggested that it should be thereinafter called "somewhere in Glamorgan." The nomenclature of the Principality often beats even learned judges. Once there was an amusing incident at the ceremony of the nomination of the sheriffs at which the Chancellor of the Exchequer presides. Mr. Justice Manisty had to read out a succession of Welsh names, and found it far beyond him. "Robert Jones," he said, and then after a long hesitation, "of some place, and David Evans of—" (again the court waited expectantly) "of another place," he concluded amid laughter and smiles.

Obituary.

SIR H. STEPHEN.

The death of Sir Herbert Stephen, Clerk of Assize on the Northern Circuit from 1889 to 1927, occurred at Brighton on Sunday, the 23rd October, in his seventy-sixth year. The son of Sir James Fitzjames Stephen, a judge of the High Court, he was educated at Rugby and Trinity College, Cambridge. He was called to the Bar by the Inner Temple in 1881, and in 1889 became Clerk of Assize on the Northern Circuit. He re-edited several times, in conjunction with his brother, his father's famous works, "A Digest of the Criminal Law," and "A Digest of the Law of Evidence." He also wrote several books himself, and in his early days was busily engaged in journalism.

SIR C. HULBERT.

Sir Charles Hulbert, Senior Chief Master of the Chancery Division of the Supreme Court, died suddenly on Sunday, the 23rd October, at his residence at Harrow, in his seventy-third year. Born in 1860, the son of John Henville Hulbert, formerly of Stakes Hill Lodge, near Cosham, Hampshire, Sir Charles was educated at Repton. He was admitted a solicitor in 1884, and had acquired a large practice before his appointment as a Master in Chancery in 1905.

MR. J. H. DEWES.

Mr. John Hunt Dewes, solicitor, head of the firm of Messrs. Dewes & Son, of Tamworth, died at Tamworth on Tuesday, the 25th October, at the age of sixty-nine. He was admitted a solicitor in 1885, was clerk to the Tamworth Board of Guardians from 1898 until such authorities were abolished in 1930, and afterwards became clerk to the Lichfield Guardians Committee under the Staffordshire County Council. He was also clerk of the former Assessment Committee of Tamworth Union, and after the re-arrangement of areas, he became clerk of the committee for the Sutton Coldfield district. For many years he acted as superintendent registrar of births, deaths and marriages, and was a member of Tamworth Town Council for nine years.

MR. A. S. LEGG.

Mr. Arthur Stuart Legg, solicitor, senior partner in the firm of Messrs. Fowler, Legg & Co., of Bedford Row, W.C.1. died after a long illness at South Nutfield, Surrey, on Sunday, the 23rd October. Mr. Legg was admitted a solicitor in 1894.

MR. E. ALCOCK.

Mr. Empson Alcock, solicitor, a partner in the firm of Messrs. Alcock & Abberley, of Burslem, Stoke-on-Trent, died at his home at Tittensor, on Friday, the 21st October, after only a few days' illness, in his seventy-ninth year. Mr. Alcock, who was a Master of Arts of Trinity College, Oxford, commenced practising in Burslem in 1879, and had been in partnership with Mr. W. H. Abberley since 1904.

MR. R. HARRADINE.

Mr. Robert Harradine, solicitor, of Earl's Terrace, Kensington, and Moorgate Station Chambers, E.C.2, died at Putney, on Tuesday, the 25th October, at the age of fifty-five. Mr. Harradine was admitted a solicitor in 1900.

MR. F. E. E. FAREBROTHER.

Mr. Francis E. E. Farebrother, retired solicitor, died recently at Kensington, at the age of eighty-four. Mr. Farebrother, who was admitted a solicitor in 1870, was formerly a partner in the firm of Messrs. Fladgate & Co., solicitors, of Pall Mall, and retired in 1926. He was a past-captain and vice-president of Mid-Surrey Golf Club, and was a director of the Law Fire Insurance Society.

MR. J. A. PHILPOTT.

Mr. John Amherst Philpott, retired solicitor, of Knockholt, died there on Monday, the 17th October, in his ninetieth year. Mr. Philpott, who was educated at Ashford Grammar School, practised at Cranbrook, where he was head of the firm of Messrs. Philpott & Murton, until he retired about twenty years ago.

Correspondence.

Arbitration Clauses.

Sir,—Referring to the discussion at The Law Society's annual meeting, the following arbitration clause in actual use is an illustration of the way in which commercial men try, in Mr. Douglas Garrett's expressive phrase, "to diddle the courts and lawyers":—

"All disputes which may arise under, out of, or in connection with, or in relation to this agreement shall be submitted to Arbitration of X (a named body) under its rules at date hereof; neither party shall be represented by a barrister, solicitor, or other person with a legal training, but either party may be represented by an agent, and the parties to this agreement respectively undertake to abide by and perform the award to be made in such arbitration."

It would be interesting to know if the clause was drafted by a "person with a legal training," and *en passant* whether an attentive "listener" to Lord Macmillan's broadcast talks on the law would be disqualified from acting as an advocate under the clause.

Reigate. J. L. M. BENEST.
12th October.

Solicitors and Tax Appeals.

Sir,—In the discussion at the annual provincial meeting of The Law Society on Mr. Josiah Green's paper on "Town Planning," Mr. B. A. Wortley is reported to have stated that "Statute empowered a solicitor to plead before . . . General Commissioners of Income Tax (subject to their discretion . . .)." May I be allowed to point out that s. 25 of the Finance Act, 1923, amended para. (*a*) of sub-s. (3) of s. 137 of the Income Tax Act, 1918, and removed the discretionary power which the Commissioners had in the matter. At present it would seem that the General Commissioners of Income Tax are bound to permit a solicitor to plead before them at appeals.

High Holborn, W.C.1. RONALD STAPLES.
12th October.

Costs of Lessor's Solicitors.

Sir,—With all due respect to Mr. Garrett's letter in your journal this week, I beg to differ from him in more than one respect.

In the first instance I do not agree that the rule that the lessee has to pay the costs of the lessor's solicitor is an anachronism. Many of your readers will no doubt agree with me when I say definitely that the preparation of a lease requires as much, if not more, skill than the drafting of a conveyance, and I feel that I am expressing a general opinion when I state that the costs should be commensurate with the work which is entailed in the formation of such a document.

I entirely disagree with Mr. Garrett's remark that what a lessee requires could be written on a sheet of paper. This appears to me to be an under-rated opinion as to what a lessee would be satisfied with for his own protection.

Leases generally are framed very widely and, apart from the lessor wishing to make sure that he safeguards himself, the document nevertheless has to pass the approval of the lessee's solicitor.

Reference to any practice on the preparation of leases will reveal that there are numerous points to which one's attention has to be directed and although it may be thought that conciseness is the order of the day I feel sure that in order to avoid any indefiniteness or misunderstanding as to the true position of the parties to a lease the document should be as full as possible so as to avoid any misinterpretation or ambiguity.

If Mr. Garrett believes what he says regarding the length of a lease with which a lessee would be satisfied, would he be prepared to advise a client of his who was contemplating buying a house to accept a written statement from the vendor that his title was in order and forego his right to a full investigation, requisitions and formal conveyance?

18 Bigg Market,
Newcastle-on-Tyne. S. MICKLER.
12th October.

Reviews.

Wolstenholme's Law of Landlord and Tenant. Second Edition. 1932. By W. G. H. COOK, LL.D., of the Middle Temple, Barrister-at-Law. Crown 8vo. pp. xxiii and (with Index) 157. London: Butterworth & Co. (Publishers), Ltd. 5s. net.

"Wolstenholme" is a very useful little book embodying in concise form a general review of the law relating to landlord and tenant. In a book of this size, it is impossible to expect detailed discussion of so large a subject, but to the busy practitioner requiring a hand-book for preliminary reference and to the student who desires to furnish himself with a broad general outline of the subject this book should be of considerable value. In preparing this second edition opportunity has been taken to revise thoroughly the whole of the text. The table of statutes and table of cases are both comprehensive and a well-prepared index adds considerably to the utility of the volume.

Contested Documents and Forgeries. By F. BREWESTER. With an Introduction by Sir N. N. SIRCAR, Kt., Barrister-at-Law; Advocate-General, Bengal. 1932. Royal 8vo. pp. xxvii and (with Index) 533. Calcutta: The Book Company, Ltd. 25s. net.

This is a fascinating book dealing with every phase of the subject by a practical expert. It is written principally from the standpoint of Indian conditions, but is calculated to be of use to legal practitioners wherever the English language is spoken. The author states that his work is built entirely on a foundation of many years' close observation, experiment and practical chamber work supplemented by experience in various courts in India, Burma and Ceylon, reinforced by concrete knowledge of the work in this special field in England, the United States and France. It is an attempt to fulfil a need that has been felt and expressed for reliable work dealing with contested documents of all kinds. Beginning with a review of handwriting production generally, the author goes on to deal with a large number of contested writings and forgeries, the defects of which are traced and shown. Then comes a chapter on papers that have been tampered with, showing the various methods—chemical and otherwise—of effecting this. Water-marks provide material for an interesting review, and the composition of inks and processes by which their impressions may be varied for dishonest purposes are fully dealt with. Finger-prints form the subject-matter of an extremely interesting review from the year 1897, when Sir Edward Henry, then Inspector General of Police at Bengal, but subsequently Commissioner of Metropolitan Police in London, devised a system of classifying finger-prints now in universal use. (To the legal practitioner concerned in criminal procedure, this portion of the book is of great interest.) Technical evidence and the doings of

expert witnesses come under review, and the volume closes with a chapter setting out the details of a large number of cases in which frauds have been perpetrated in this country on banks, insurance companies and other like bodies. In a volume of 500 pages dealing with such a subject far more is included than it would be possible even to mention in the course of a review; but enough has been said to indicate the extent to which Mr. Brewester's work should find appreciation at the hands of the legal practitioner.

Underhill's Law of Torts. Twelfth Edition. 1932. By Ralph Sutton, M.A., of Lincoln's-inn, Barrister-at-law. Demy 8vo. pp. lxxvi and (with Index) 361. London: Butterworth & Co. (Publishers) Ltd. 12s. 6d. net.

Students will welcome the appearance of a new edition of this well-arranged text-book on the law of torts. The method of clearly separating statement of principle from illustration by means of articles followed by notes in smaller print, comprising the comment and illustrations, is excellent, and not often met with in lesser text-books on the general subjects of the common law.

The section on damage done by animals has been re-modelled to contain extracts from the luminous judgment of Bankes, L.J., in *Buckle* v. *Holmes*; and the law of trade molestation has received entirely new treatment in the light of *Sorrell* v. *Smith*. The author describes the pure tort of conspiracy succinctly as follows:—

"Although, therefore, a lawful act done by one does not become unlawful if done with intent to injure another, yet an otherwise lawful act done by two or more in combination does become unlawful if done with intent to injure another: and the reason of this distinction is that the essence of conspiracy, on which civil action is founded, is a criminal conspiracy, and this introduces the spirit of the criminal law, where motive or intention—the *mens rea*—is a vital consideration."

Books Received.

Roman Law for Examinees. Recent Examination Questions with Answers. By. R. W. Farrin, of Gray's Inn, Barrister-at-Law. 1932. Demy 8vo. pp. iii and 118. London: Sweet & Maxwell, Ltd. 6s. net.

The Rules of the Supreme Court, 1883-1932. Medium 8vo. pp. 303. London: His Majesty's Stationery Office. 7s. 6d. net. Postage extra.

Memoranda Submitted by Government Departments in Reply to Questionnaire of November, 1929, *and Minutes of Evidence taken before the Committee on Ministers' Powers.* 1932. In two volumes. Vol. I: Memoranda by Government Departments. Vol. II: Minutes of Evidence. London: His Majesty's Stationery Office. 15s. net and £1 10s. net.

[All books acknowledged or reviewed can be obtained through The Solicitors' Law Stationery Society, Limited, London and Liverpool].

Parliamentary News.

Progress of Bills.

House of Lords.

Visiting Forces (British Commonwealth) Bill.
Read Second Time. [25th October.

Administration of Justice Bill.
Read Second Time. [25th October.

House of Commons.

Ottawa Agreements Bill.
Read Second Time. [27th October.

Notes of Cases.

High Court—King's Bench Division.

G. Monro and R. S. Cobley *v.* **Bailey (H.M. Inspector of Taxes).** Finlay, J. 1st June.

Market Gardens—Bulb Farming—Inland Revenue Claim that Lands Occupied are a "Garden for the Sale of the Produce"—Profits assessed according to the Rules of Schedule D as Profits of a Trade—Income Tax Act, 1918—Schedule B; rr. 1 and 8.

Appeal by case stated by General Commissioners of Income Tax for the Spalding Division of Lincolnshire.

This was an appeal from the General Commissioners of Income Tax who had decided on an appeal against an assessment under Sched. B, r. 8, Income Tax Act, 1918, that 204 acres of land occupied as to 50 acres by potatoes, 93 acres by wheat, oats, beans, mangolds and general farm crops, and as to 60 acres by bulbs, were occupied as "gardens for the sale of the produce," and that the profits arising from the occupation of the land were to be computed according to the rules of Sched. D, as profits of a trade, whereas under Sched. B, r. 1, the assessment on farmlands as distinct from "gardens for the sale of the produce" is on the rent or annual value of the farmlands. With regard to one acre covered by glasshouses, the profits of which were separately ascertained, it was admitted by the appellants that this was a "nursery" which came within Sched. B, r. 8. The case stated that the bulbs are grown in open fields, that the cultivation is according to ordinary farm usage and that the practice of rotation of crops is followed. No nursery work is done on the land, which is not heavily manured, and the whole of the 203 acres is cultivated by ordinary implements of agriculture. Some flowers are cut, sent to market and sold on commission, but flowers are never severed from the bulb if severance would injure the bulb; the bulbs are sent away in sacks by the ton for sale on commission. Accounts show that the receipts from the sale of bulbs greatly exceed the receipts from the sale of other crops. The appellants contended that the 203 acres was farmland, worked by farm labourers, using ploughs, tractors and horses. It was not a garden, and if it were a garden, it was not a "garden for the sale of the produce," since no produce was in fact sold on the ground. The Crown contended that the whole of the 203 acres was occupied primarily for bulb growing, that the other crops were merely ancillary. Since on a bulb farm the principle of rotation of crops required that only one-third of the land at one time could be used for growing bulbs while the remaining two-thirds must of necessity grow other crops; that land occupied for the purpose of growing bulbs was a garden and came within the scope of Sched. B, r. 8, and that the assessment was to be made according to the rules of Sched. D on the actual profits of the preceding year. The General Commissioners had found as follows: (1) Having regard to the well-known necessity of transplanting bulbs to effect their preservation, which accounted for the surplus acreage of the appellants over that under bulbs; (2) the sales of bulbs and flowers, being eight times that of the sale of the ordinary agricultural produce, came to the conclusion that the main business of the appellants was production of bulbs, that the land was used for gardening, that is, the production of bulbs on a more or less small scale as distinguished from agricultural use on a large scale, so that the activities of the appellants were not those of ordinary husbandry, and we accordingly found as a fact that the land, in the occupation of the appellants, was mainly devoted to the growth of bulbs. That it was used in part as a nursery and in part as a garden for the growth and sale of bulbs, and that the farming operations carried on by the appellants were ancillary to the bulb business, and decided that the assessment (on the profits basis under Sched. B. r. 8) should be confirmed.

FINLAY, J., said that, looking at the 203 acres of fields, he could not accept the General Commissioners' finding of fact that this was a garden; he did not think the 60 acres could be regarded as a garden; and he went on to say that to bring it within r. 8 it had to be not merely a garden, but a garden for the sale of the produce. The stated case showed that the bulbs were not being sold on the land, but were sent away by the ton. He decided that the appeal from the decision of the General Commissioners must be allowed.

Court of Appeal.

The Master of the Rolls, Slesser and Romer, L.JJ.
20th and 21st July.

The Crown appealed from the decision of the King's Bench Division and the appeal was heard on the 20th and 21st July, 1932, by the Master of the Rolls, Slesser and Romer, L.JJ., when judgment was given unanimously for the Crown.

THE MASTER OF THE ROLLS, in pointing out that Mr. Justice Finlay had set aside the decision of the Commissioners on the ground that there was no sufficient evidence on which they could come to the conclusion that they did, said it must be remembered in these cases that the questions of fact are for the Commissioners. The facts in the case had been set out by the Commissioners favourably to the respondents, but the Commissioners, who were familiar with the district, referred in their decision to "the well-known necessity" that bulbs must be grown in rotation to other crops. He declined to define a garden. He said r. 8 refers to "lands," and "in using that word I think it intends to imply an area which is not necessarily enclosed, but which may be of a larger or smaller extent in which there may be a garden on a larger or smaller scale, according as the means or the capital employed upon it enables you to cultivate it and use its produce for sale." In referring to the cost of cultivation, £27 per acre, compared with the average of £8 per acre in the locality, he asked "Why was an additional pound's worth of labour per acre put upon this land? Was it for the purpose simply of husbandry or not, and who shall answer the question?" That the bulbs were not sold on the land he did not consider of importance. The words "sale of the produce" inserted in r. 8 conveyed no more than an antithesis between a garden used for pleasure and a garden used for profit by the sale of the produce. He considered the court had no right to interfere with the conclusion of the Commissioners "familiar with the system of farming, of husbandry, of gardening," that in this case r. 8 did apply, because the profits which arose to the respondents were profits arising from lands occupied as gardens for the sale of the produce.

SLESSER, L.J., agreed "despite the suggestion of junior counsel for the respondents, that the Commissioners were not entitled to consider the accounts and the financing and the general business of this undertaking."

ROMER, L.J., agreed that the question whether the land was or was not occupied as a garden was a question of fact for the Commissioners to decide.

The appeal of the Crown from the judgment of Finlay, J., was accordingly unanimously allowed, and the decision of the General Commissioners restored and confirmed.

COUNSEL: *A. M. Latter*, K.C., and *L. C. Graham-Dixon* for the appellants; *The Solicitor-General* and *Reginald Hills* for the respondent.

SOLICITORS: *Ellis & Fairbairn; Solicitor of Inland Revenue.*

[Reported by WILFRED A. BUTTON, Esq., Barrister-at-Law.]

QUIT RENT SERVICES.

The annual ceremony took place at the Law Courts on Wednesday last of the Rendering of Quit Rent Services to the Crown by the Corporation of the City of London.

Mr. A. F. L. Pickford, the City Solicitor, rendered the services, which were acknowledged by Sir George Bonner, the King's Remembrancer.

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Societies.

University of London.

SESSION 1932-33.

FACULTY OF LAWS.

A public inaugural lecture was given by the Quain Professor of Comparative Law (Sir Maurice Sheldon Amos, K.B.E., M.A., K.C.) at University College on Thursday, 27th October, at 5.15 p.m., with The Rt. Hon. Lord Macmillan in the chair. The subject of the lecture was "The Legal Mind."

Professor Sir Maurice Amos will also deliver a course of sixteen public lectures on Domestic Relations as a Topic in Comparative Law on Thursdays at 5.15 p.m., the first term of six lectures beginning 3rd November, and the second term of ten lectures beginning 12th January. The subjects discussed will include:—

Promise of marriage.

Marriage: Definition; forms; "Common Law marriage"; marriage in Roman and Canon Law; the Tridentine Decree; dispensation; legal relations created by marriage (*a*) between the spouses, (*b*) as regards third parties; capacity of married women.

Nullities, divorce and judicial separation.

Parent and child: Legitimacy; guardianship; capacity of minors.

The family council.

The illegitimate family.

Matrimonial regimes.

The lectures are open to the public without fee or ticket.

The Union Society of London.

At a meeting of the Society held at 8.15 p.m. on Wednesday, 19th October, in the Middle Temple Common Room, the subject for debate was "That this House approves the German attitude on Disarmament."

The President (Mr. Alexander Ross) was in the chair, and there were twenty-two members and visitors present.

The motion was proposed by Mr. D. C. L. Potter and opposed by Mr. A. A. Baden-Fuller. There spoke in favour of the motion Mr. Sandanam Nicholas, Mr. A. E. Grain and the President, and against Captain Ellershaw, Mr. J. Single, Mr. H. F. Ryan (ex-President) and Mr. D. W. Dobson.

On a division the motion was lost by two votes.

A meeting of the Society was held in the Middle Temple Common Room at 8.15 p.m. on Wednesday, 26th October. The President (Mr. Alexander Ross) was in the chair, and there were twenty-two members and visitors present. Mr. P. Winckworth proposed "That this House believes the conversion scheme to have been a disastrous hoax." Mr. G. B. Sankey opposed. There spoke in favour of the motion Mr. Kenneth Ingram, Mr. L. J. Solly and Mr. J. M. Symmons, and against, Mr. H. F. Ryan (ex-President), Mr. E. J. Rendle, Capt. Ellershaw and Mr. F. W. Grain. On a division the motion was lost by four votes to eleven.

The subject for debate on Wednesday, 2nd November, will be: "That this House regrets the breaking off of official trade relations with Russia."

The Union Society of London is the oldest debating society which meets in the Temple. It was founded in 1835 in connection with the Unions of Oxford and Cambridge, and has met regularly ever since. A number of distinguished lawyers and laymen have filled the office of President, and there are some reasons for supposing that Disraeli, as a young man, was a member. The Union Society is not confined to members of the Bar, although the majority of its active members are either barristers or law students.

In three years time the Society will be celebrating its centenary and it is hoped to publish a small history of the Union, drawn from the many interesting records which the Society has accumulated.

Visitors are welcomed at any of the debates, and one evening a term is open to lady visitors.

The Society meets each Wednesday evening in term in the Middle Temple Common Room, and debates political, social and other problems of the hour.

Gentlemen desirous of becoming members of the Society should communicate with the Hon. Secretary, Mr. S. R. Lewis, of 3 King's Bench Walk, Temple, E.C.4.

The Hardwicke Society.

An ordinary meeting of the society was held in the Middle Temple Common Room, on Friday, 14th October, 1932. The President, Mr. Vyvyan Adams, M.P., took the chair at 8 p.m.

In public business, Mr. A. Newman Hall (Hon. Treas.) moved: "That the Ottawa Conference is a success." Mr. L. A. Abraham (ex-President) opposed.

There spoke to the motion: Mr. J. H. Menzies, Mr. W. F. Bell, Mr. P. H. King, Miss E. M. Willis, Mr. H. J. Sweeney, Mr. A. A. Baden Fuller, Mr. C. H. Pearson (ex-President), Mr. Ifor Lloyd (ex-President), and the hon. proposer in reply.

On a division the motion was lost by five votes.

An ordinary meeting of the society was held in the Middle Temple Common Room, on Friday, 21st October, 1932.

The president, Mr. Vyvyan Adams, M.P., took the chair at 8 p.m.

In public business, Miss D. T. Wolfe moved: "That the Irish Government's policy is detrimental to international interests." Mr. D. H. Murphy opposed.

There spoke to the motion: Mr. Mayers, Mr. Abraham (ex-president), Mr. Wrottesley, Mr. Elliston, Mr. Menzies, Mr. Morgan, Mr. Ungoed-Thomas, Mr. Diplock, Mr. Campbell Lee (ex-president), Mr. Cussen, Mr. Newman Hall, Mr. Ifor Lloyd (ex-president), Mr. Hillis and the hon. proposer in reply.

On a division the motion was won by eight votes.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, 18th October (chairman, Mr. E. F. Iwi), the subject for debate was "That this House would welcome the extension of co-operation and profit-sharing in industry." Mr. H. J. Baxter opened in the affirmative. Mr. W. M. Pleadwell opened in the negative. The following members also spoke: Messrs. E. M. Woolf, T. Kenyon, G. E. Barren, W. Fancourt Bell, T. M. Jessup, M. C. Batten, P. H. North Lewis, J. T. Smith, Miss H. M. Cross, R. Langley Mitchell, W. L. F. Archer and L. J. Tanner. The opener having replied, the motion was carried by one vote. There were seventeen members and two visitors present.

At a meeting of the Society held at The Law Society's Court Room, on Tuesday, 25th October (Chairman, Mr. R. Langley Mitchell), the subject for debate was "That the case of *Fanton* v. *Denville* was wrongly decided" ([1932] 2 K.B. 309). Mr. P. H. North Lewis opened in the affirmative; Mr. E. F. Iwi opened in the negative. Mr. E. M. Woolf seconded in the affirmative; Mr. W. L. F. Archer seconded in the negative. The following members also spoke: Messrs. J. H. G. Buller, P. W. Iliff, W. M. Pleadwell and A. G. White. The opener having replied, and the Chairman having summed up, the motion was lost by two votes. There were fifteen members and three visitors present.

Solicitors' Benevolent Association.

The usual monthly meeting of the directors of this association, was held at 60 Carey-street, on the 19th October, Mr. W. A. Coleman (Leamington) in the chair. The other directors present were: Sir A. N. Hill, Bart., Sir E. F. Knapp-Fisher, Sir R. W. Poole; and Messrs. F. E. F. Barham, E. E. Bird, A. C. Borlase (Brighton), P. D. Botterell, C.B.E., H.D. Bright (Nottingham), E. R. Cook, C.B.E., F. G. Cowan, T. S. Curtis, E. F. Dent, A. G. Gibson, O. J. Humbert, C. G. May, H. A. H. Newington, P. J. Skelton (Manchester) and A. B. Urmston (Maidstone). £1,277 was distributed in grants of relief; twenty-one new members were admitted, and other general business transacted.

The Central Criminal Court Bar Mess.

The Central Criminal Court Bar Mess entertained Sir Henry Fielding Dickens, K.C., at a complimentary dinner, held at the Connaught Rooms, on Friday, 21st October, on the occasion of his retirement from the office of Common Serjeant of the City of London. Sir Henry Dickens was accompanied by Lady Dickens and his son, Mr. H. C. Dickens. The chair was taken by Sir Percival Clarke (Chairman of the Bar Mess). The following members and former members of the Bar Mess were present: Mr. Justice Avory, Mr. Justice Hawke, Sir Chartres Biron, Mr. W. W. Grantham, K.C., Sir Henry Curtis-Bennett, K.C., Mr. J. D. Cassels, K.C., M.P., Mr. A. S. Comyns Carr, K.C., Mr. J. Bowen Davies, K.C., Mr. R. F. Graham-Campbell, Mr. Ronald Powell, Mr. J. A. Lovat-Fraser, M.P., Mr. Walter Frampton, Mr. Wilfrid W. Nops, Mr. H. J. Turrell, Mr. Beaufoi Moore, Mr. Harold T. Wright, Mr. F. Hinde, Mr. Gerald Dodson, Mr. G. D. Roberts, Mr. P. H. Atkin, Mr. J. S. Henderson, Sir Alfred Callaghan, Mr. E. H. Coumbe, Mr. Dunford Thomas, Mr. H. F. Cornes, Mr. H. W. Wallis Grain, Mr. Eustace Fulton, Mr. H. G. L. Davidson, Mr. Syed A. Majid, Mr. St. John Hutchinson, Mr. Vernon Gattie, Mr. Leon Freedman, Mr. Graham Grant, Mr. J. Avory Tickell, Mr. C. R. Morden, Mr. C. T. Samman, Mr. John F. Eastwood, M.P., Mr. Julian Fuller, Mr. Harry Geen, Mr. R. W. Stevens, Mr. A. Highmore King, Mr. E. T. Rhymer, Mr. J. B. Montagu, Mr. William Latey, Mr. G. B. McClure, Mr. F. D. Levy, Mr. L. A. Byrne, Mr. G. P. Jordan, Mr. F. J. Powell, Mr. A. R. Linsley, Mr. Anthony Hawke, Mr. John Horridge, Mr. Ivor Grantham, Mr. Christmas Humphreys, Miss Rita Reuben, Mr. Laurence Vine, Mr. R. H. Blundell, Lord Carnock, Mr. Geoffrey Raphael, Miss Venetia Stephenson, Miss Enid Rosser, Mr. W. B. Frampton, Mr. W. A. F. Whittingstall, Mr. Derek Curtis-Bennett, Mr. Henry Elam, Mr. Archibald Forman, Mr. C. L. Burgess, Mr. S. T. T. James, Mr. T. A. Harrison, Mr. Desmond Leggatt, Mr. M. P. Griffith-Jones, Mr. R. M. H. Rodwell, Mr. Anthony Jessel, Mr. Maxwell Turner, Miss Grace Prescott, Mr. E. J. P. Cussen, Mr. S. L. Langdon, Mr. F. K. Ewart and Mr. Albert Crew (Secretary).

Miss Grace Prescott presented a bouquet to Lady Dickens on behalf of the Bar Mess.

The following were unavoidably prevented from attending:—Mr. Justice Humphreys, Judge Cluer, Sir Archibald Bodkin, Sir Patrick Hastings, K.C., Sir William Soulsby, Mr. Roland Oliver, K.C., Mr. Frederick Mead, Mr. P. R. Simner, Sir David Kyd, Mr. Waldo Briggs, Hon. Edward Duke, Mr. Herbert Metcalfe, Mr. C. L. Attenborough, Mr. H. C. Bickmore, Mr. R. J. Blackham, Mr. Wells Thatcher.

Sir Henry Dickens on his retirement has been elected an Honorary Member of the Bar Mess. The other Honorary Members are Mr. Justice Avory and Mr. Justice Humphreys.

Solicitors' Clerks' Pension Fund.

In his presidential address at the Bristol meeting of The Law Society early this month, Mr. Charles E. Barry remarked that this fund was now firmly established, and that it had a substantial fund soundly invested and a steadily increasing membership. It should be a matter of satisfaction to every member of the legal profession that this is so.

One feels assured that the days are passing when lawyers' clerks will work until they drop. This has commonly been the case, but since the formation of this fund, in 1930, more than 130 firms and employers in London and the provinces have recognised the principle of joint provision for the old age of their employees. Equal contributions by solicitor and clerk over a period of years solves the problem, for experience shows that very few firms are able to do what they would like to do for old servants who, obviously, are past their best. Worry as to the future is saved to employers and clerks by contributing under this scheme.

The contributions paid have already reached a figure of £25,000, which is well invested. The fund's actuarial position is absolutely sound, and there is no doubt that in course of time the fund will have a very large membership and will exercise a wide influence in the legal profession by retaining in its ranks clerks of capacity and skill, and by enabling them to give better service to their firms because they have been saved from fears as to their future. The offices of the fund are at 2, Stone-buildings, Lincoln's Inn, London, W.C.2.

Legal Notes and News.

Honours and Appointments.

The King has been pleased to approve the appointment of His Honour Judge HOLMAN GREGORY, K.C., to the office of Common Serjeant of the City of London.

The Lord Chancellor has appointed Mr. GEORGE CECIL WHITELEY, K.C., to be a Judge of the Mayor's and City of London Court additional to the Recorder and Common Serjeant and in the place of His Honour Judge Holman Gregory, K.C.

Professional Announcement.

(2s. per line.)

THE SOLICITORS' MORTGAGE SOCIETY, LTD. (formed by Solicitors for Solicitors), invites particulars of FUNDS or SECURITIES. Apply, The Secretary, 20, Buckingham-street, Strand, W.C.2. Telephone No. Temple Bar 1777.

ALLIANCE ASSURANCE COMPANY, LIMITED.

The Honourable Alexander Francis Baring has been appointed a director of the Alliance Assurance Company, Ltd.

MIDLAND BANK LIMITED.

The Midland Bank announces the retirement on 31st October next of Mr. R. W. Taylor, Joint General Manager, after forty-seven years of highly valued service.

Mr. H. Dickinson, formerly an Assistant General Manager, has been appointed a Joint General Manager.

PRINCE GEORGE AND LINCOLN'S INN.

It is announced from the Treasury Office of Lincoln's Inn that Prince George has been elected a Bencher of the Honourable Society of Lincoln's Inn, and will be present at Grand Night on 22nd November next, when publication of his election to the Bench will be duly made in Hall.

HARMSWORTH LAW SCHOLARS.

The following members of the Middle Temple have been elected to Harmsworth Law Scholarships of £200 a year, tenable for three years: R. Kilner Brown (Kingswood School, Bath, and Trinity Hall, Cambridge), M. E. F. Corley (Marlborough College and Oriel College, Oxford), J. C. P. Elliston (Westminster School and Trinity College, Cambridge), H. M. Hyde (Sedbergh School and Magdalen College, Oxford), H. J. Phillimore (Eton College and Christ Church, Oxford), J. L. Poole (Durham and New College, Oxford), C. Rivington (Winchester College and New College, Oxford), E. W. Roskill (Winchester College and Exeter College, Oxford), Roy Smith (Leys School and St. John's College, Cambridge).

CENTRAL DISCHARGED PRISONERS' AID SOCIETY.

By kind permission of The Viscountess Astor, M.P., a meeting in aid of the Central Discharged Prisoners' Aid Society (incp.) will be held at her residence, 4, St. James's-square, S.W.1, on Friday, 11th November, 1932 (Armistice Day), at 4 p.m., with F. P. Whitbread, Esq. (President of the Society), in the chair. The speakers will be Sir Walter Greaves-Lord, K.C., M.P., Sir Patrick Hastings, K.C., and The Rev. W. L. Cottrell (Chaplain of Wormwood Scrubs Prison).

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE.	EMERGENCY ROTA.	APPEAL COURT No. 1.	GROUP I Mr. JUSTICE EVE. Non-Witness	Mr. JUSTICE MAUGHAM. Witness. Part II.
M'nd'y Oct. 31	Mr. Blaker	Mr. Andrews	Mr. Hicks Beach	Mr.*Blaker
Tues. Nov. 1	More	Jones	Blaker	Jones
Wednesday 2	Hicks Beach	Ritchie	Jones	*Hicks Beach
Thursday.. 3	Andrews	Blaker	Hicks Beach	Blaker
Friday 4	Jones	More	Blaker	*Jones
Saturday .. 5	Ritchie	Hicks Beach	Jones	Hicks Beach

DATE.	GROUP I. Mr. JUSTICE BENNETT. Witness Part I.	Mr. JUSTICE CLAUSON. Witness Part II.	GROUP II. Mr. JUSTICE LUXMOORE. Witness Part I.	Mr. JUSTICE FARWELL. Non-Witness.
M'nd'y Oct. 31	Mr.*Jones	Mr. Andrews	Mr.*More	Mr. Ritchie
Tues. Nov. 1	*Hicks Beach	*More	*Ritchie	Andrews
Wednesday 2	*Blaker	Ritchie	*Andrews	More
Thursday.. 3	*Jones	*Andrews	More	Ritchie
Friday 4	Hicks Beach	More	*Ritchie	Andrews
Saturday .. 5	Blaker	Ritchie	Andrews	More

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement Thursday, 10th November, 1932.

	Middle Price 26 Oct. 1932.	Flat Interest Yield. £ s. d.	†Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	108½	3 13 9	3 9 5
Consols 2½%	76	3 5 9	—
War Loan 5% Assented 1952 or after	99¾xd	3 10 2	—
**War Loan 4½% 1925-45	99⅞xd	—	—
Funding 4% Loan 1960-90	108¾	3 13 7	3 10 2
Victory 4% Loan (Available for Estate Duty at par) Average life 31 years	108½	3 13 9	3 10 10
Conversion 5% Loan 1944-64	117	4 5 6	3 5 4
Conversion 4½% Loan 1940-44	111½	4 0 9	2 15 5
Conversion 3½% Loan 1961 or after	100¼	3 9 10	3 9 9
Local Loans 3% Stock 1912 or after	88½	3 7 10	—
Bank Stock	331	3 12 6	—
India 4½% 1950-55	106xd	4 4 11	4 0 7
India 3½% 1931 or after	89	3 18 8	—
India 3% 1948 or after	77	3 17 11	—
Sudan 4½% 1939-73	107	4 4 1	3 5 9
Sudan 4% 1974 Redeemable in part after 1950	106	3 15 6	3 10 11
Transvaal Government 3% Guaranteed 1923-53 Average life 13 years	100	3 0 0	3 0 0
Colonial Securities.			
*Canada 3% 1938	101	2 19 5	—
*Cape of Good Hope 4% 1916-36	102	3 18 5	—
*Cape of Good Hope 3½% 1929-49	100	3 10 0	3 10 0
Ceylon 5% 1960-70	117	4 5 6	3 19 4
*Commonwealth of Australia 5% 1945-75	106	4 14 4	4 7 9
Gold Coast 4½% 1956	107	4 4 1	4 0 6
*Jamaica 4½% 1941-71	104	4 6 6	3 18 10
*Natal 4% 1937	102	3 18 5	3 10 2
*New South Wales 4½% 1935-45	101	4 9 1	4 1 6
*New South Wales 5% 1945-65	106	4 14 4	4 7 9
*New Zealand 4½% 1945	105	4 5 9	3 19 5
*New Zealand 5% 1946	109	4 11 9	4 1 10
Nigeria 5% 1950-60	112	4 9 3	4 0 2
*Queensland 5% 1940-60	104	4 16 2	4 7 10
*South Africa 5% 1945-75	112	4 9 3	3 16 3
*South Australia 5% 1945-75	106	4 14 4	4 7 9
*Tasmania 5% 1945-75	106	4 14 4	4 7 9
*Victoria 5% 1945-75	106	4 14 4	4 7 9
*West Australia 5% 1945-75	106	4 14 4	4 7 9
Corporation Stocks.			
Birmingham 3% 1947 or after	88	3 8 2	—
*Birmingham 5% 1946-56	114	4 7 9	3 14 0
*Cardiff 5% 1945-65	110	4 10 11	4 0 0
Croydon 3% 1940-60	94	3 3 10	3 6 9
*Hastings 5% 1947-67	114	4 7 9	3 14 0
Hull 3½% 1925-55	98	3 11 5	3 12 8
Liverpool 3½% Redeemable by agreement with holders or by purchase	100	3 10 0	3 10 0
London County 2½% Consolidated Stock after 1920 at option of Corporation	75	3 6 8	—
London County 3% Consolidated Stock after 1920 at option of Corporation	89	3 7 5	—
Manchester 3% 1941 or after	88	3 8 2	—
Metropolitan Water Board 3% "A" 1963-2003	89½	3 7 0	3 7 10
Do. do. 3% "B" 1934-2003	90½	3 6 4	3 7 1
*Middlesex C.C. 3½% 1927-47	100	3 10 0	3 10 6
Do. do. 4½% 1950-70	112	4 0 4	3 11 7
Nottingham 3% Irredeemable	86	3 9 9	—
*Stockton 5% 1946-66	113	4 8 6	3 15 8
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	102½	3 18 1	—
Gt. Western Rly. 5% Rent Charge	114	4 7 9	—
Gt. Western Rly. 5% Preference	75½	6 12 6	—
L. Mid. & Scot. Rly. 4% Debenture	95½	4 3 9	—
L. Mid. & Scot. Rly. 4% Guaranteed	77½	5 3 3	—
Southern Rly. 4% Debenture	98½	4 1 3	—
Southern Rly. 5% Guaranteed	104½	4 15 8	—
Southern Rly. 5% Preference	66½	7 10 4	—
‡L. & N.E. Rly. 4% Debenture	87½	4 11 5	—
‡L. & N.E. Rly. 4% 1st Guaranteed	65½	6 2 2	—

*Not available to Trustees over par.

†In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other stocks, as at the latest date.

‡These Stocks are no longer available for trustees, either as strict Trustee or Chancery Stocks, no dividend having been paid on the Company's Ordinary Stocks for the past year.

**To be repaid at par on 1st December, 1932.

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Under Royal Patronage.

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REPORTS ON APPLICATION.

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(Including 31 Cubicles for Paying Patients.)

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A copy of the Annual Report of the Hospital will be sent, together with any further particulars required, on application to the Clerk, Counting House, Guy's Hospital, London Bridge, S.E.1.

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THE SOLICITORS' JOURNAL

NOTICE

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The INDEX was included in the issue of July 2nd.

The charges for binding are:—

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All contributions must be typewritten and duly authenticated.

The Editor cannot undertake to return rejected MSS., Copies should therefore be retained.

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